

Sumner County, Kansas

Annual Financial Report

December 31, 2018

County Commission

Jim Newell

Cliff Bales

Steve Warner

County Clerk

Debra Norris

County Treasurer

Dannetta Cook

Independent Auditors

Kenneth L Cooper Jr CPA, Chtd.

Certified Public Accountants

Wellington, Kansas

Sumner County, Kansas

Year Ended December 31, 2018

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KENNETH L COOPER JR CPA, CHTD
Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT

Sumner County Board of Commissioners
501 N Washington
Wellington, Kansas

We have audited the accompanying fund summary statement of receipts, expenditures and unencumbered cash balances, regulatory basis of Sumner County, Kansas, (a Municipality) as of and for the year ended December 31, 2018 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Sumner County, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Sumner County, Kansas as of December 31, 2018, or changes in net position and, when applicable, cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Sumner County, Kansas as of December 31, 2018, and the aggregate receipts and expenditures for the year ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2018 summary statement of receipts, expenditures, and unencumbered cash balances, regulatory basis (basic financial statement) as a whole. The summary of expenditures-actual and budget, regulatory basis; individual fund schedules of receipts and expenditures-actual and budget, regulatory basis; and schedule of summary receipts and disbursements-agency funds, regulatory basis (Schedules 1, 2, and 3 as listed in the table of contents) are presented for additional analysis and are not a required part of the 2018 basic financial statement; however are required to be presented under the provisions of the *Kansas Municipal Audit Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 information has been subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2018 basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2017 Actual columns presented in the individual fund schedules of receipts and expenditures-actual and budget, regulatory basis (Schedules 2 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2017 basic financial statement upon which we rendered an unqualified opinion dated July 24, 2018. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link: <http://da.ks.gov/ar/muniserv/>. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement taken as a whole, on the basis of accounting described in Note 1.

 Kenneth C. Cooper, Jr., CPA, Chtd

Certified Public Accountants
Wellington, Kansas

July 26, 2019

Sumner County, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Funds							
Governmental Type Funds							
General	\$ (79,740)	\$ 19,593	\$ 7,770,650	\$ 7,618,635	\$ 91,868	\$ 380,000	\$ 471,868
Special Purpose Funds:							
Road and Bridge	1,178,441	-	4,513,749	4,298,648	1,393,542	252,365	1,645,907
Special Bridge	5,418	-	36,389	39,644	2,163	-	2,163
Special Road and Bridge	358	-	-	-	358	-	358
Agric Complex Bond & Int	79,412	-	10,478	-	89,890	-	89,890
4-H Club	245	-	3,001	3,000	246	-	246
Fair Association Building	302	-	7,088	7,000	390	-	390
County Fair	344	-	7,930	8,000	274	-	274
Health Fund	46,520	792	1,079,940	1,062,373	64,879	19,676	84,555
Casino Application	-	-	-	-	-	-	-
Soil Conservation	1,018	-	25,063	25,000	1,081	-	1,081
Election Fund	42,624	-	232,390	273,172	1,842	780	2,622
Noxious Weeds	56,175	-	159,758	175,689	40,244	7,259	47,503
Ambulance	605	-	683,613	683,500	718	-	718
Employee Benefits	587,562	-	3,805,651	4,331,929	61,284	10,478	71,762
County Extension Council	5,857	-	164,224	164,812	5,269	-	5,269
Mental Health	289	-	414,711	415,000	-	-	-
Community College Tuition	48	-	1	-	49	-	49
Appraiser's Cost	35,081	-	453,605	453,966	34,720	584	35,304
Futures Unlimited	1,008	-	183,631	183,600	1,039	-	1,039
Economic Development	1	-	-	-	1	-	1
Service Program for Elderly	4,460	-	116,723	116,237	4,946	-	4,946
Tax Sale Foreclosure	53,707	-	28,326	35,938	46,095	-	46,095
Tort Liability	84,521	-	-	-	84,521	-	84,521
Special Highway Improvement	331	-	163,625	-	163,956	-	163,956
Futures Unlimited Building	898	-	25,004	25,000	902	-	902
Concealed Carry Fees	10,735	-	1,368	-	12,103	-	12,103
Special Parks and Recreation	4,058	-	395	-	4,453	-	4,453
Special Alcohol Program	309,270	-	111,398	311,092	109,576	-	109,576
Local Environment Protection Grant	6	-	-	-	6	-	6
2010 911 Wireless	-	-	-	(65)	65	-	65
Community Corrections	17,426	-	197,047	179,754	34,719	686	35,405
Work Release	5,393	-	1,140	2,224	4,309	-	4,309
Sanitary Landfill	102,239	-	-	-	102,239	-	102,239
Capital Improvement	49,004	-	2,785	18,600	33,189	-	33,189
Sheriff Asset Forfeiture	8,756	-	-	-	8,756	-	8,756
Federal Equitable Sharing	208,312	24	158,366	4,607	362,095	-	362,095
2010 911 Wire Line	185,237	14,601	150,454	128,544	221,748	2,096	223,844
CDBG Grant	-	-	16,050	16,050	-	-	-
Sex Offender Fee	11,524	-	7,440	-	18,964	-	18,964
Inmate Phone System	96,103	-	28,862	29,131	95,834	2,336	98,170
Equipment Reserve	1,584,606	-	292,690	589,335	1,287,961	44,486	1,332,447
County Cemetery	131,828	-	12,534	15,072	129,290	308	129,598
DARE Program	1,216	-	6,600	2,400	5,416	-	5,416

Sumner County, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Juvenile Justice	20,490	-	180,099	176,845	23,744	1,445	25,189
EMA/CERT	334	-	-	-	334	-	334
County Attorney - Asset Forfeiture	4,076	-	10	-	4,086	-	4,086
War Memorial	300	-	-	-	300	-	300
Local Emergency Planning	8	-	-	-	8	-	8
Neighborhood Revitalization	-	-	630,274	630,274	-	-	-
Special Emergency Response Team	22,236	-	15,727	35,624	2,339	578	2,917
Donations for Drug Dog	1	-	-	-	1	-	1
Register of Deeds Technology	167,258	-	27,998	33,332	161,924	-	161,924
Sales Tax Purpose-Health Care	-	-	1,401,137	1,373,369	27,768	-	27,768
Clerk Technology	23,368	-	7,000	1,113	29,255	1,113	30,368
Treasurer Technology	23,369	-	7,000	-	30,369	-	30,369
Cowley College Sales Tax	-	-	1,401,137	1,287,302	113,835	-	113,835
Juvenile Reinvestment	-	-	70,597	70,597	-	4,445	4,445
Bio-Terrorism Grant	38,741	-	24,536	36,940	26,337	17	26,354
Pan Flu Grant	9,958	-	2,536	2,536	9,958	-	9,958
Cities Readiness Grant	5,281	-	8,823	9,620	4,484	-	4,484
CRI Regional Grant	40,307	-	127,613	127,817	40,103	-	40,103
SCMR Regional PHEP Grant	11,710	-	30,857	33,132	9,435	-	9,435
Auto License Fee	33,693	-	211,957	195,008	50,642	-	50,642
Contingent At Risk	2,213,694	-	470,667	892,859	1,791,502	-	1,791,502
Bond and Interest Funds:							
Bond and Interest	116,869	-	1,109,964	1,077,350	149,483	-	149,483
Slate Valley Sewer	21,609	-	16,756	13,727	24,638	-	24,638
Greenfield Improvement District B&I	907	-	12,483	12,258	1,132	-	1,132
Capital Project Funds:							
Road Bond Series 2014-1	541,094	-	-	75	541,019	-	541,019
Greenfield Improvement District	-	-	-	-	-	-	-
Business Funds:							
Self-Insured Medical Plan	78,947	-	3,176,092	3,120,375	134,664	-	134,664
Trust Funds:							
Prosecuting Attorney Trainee	58,001	-	8,008	11,706	54,303	2,191	56,494
Total Reporting Entity (excluding Agency Funds)	<u>\$ 8,263,449</u>	<u>\$ 35,010</u>	<u>\$ 29,813,950</u>	<u>\$ 30,359,746</u>	<u>\$ 7,752,663</u>	<u>\$ 730,843</u>	<u>\$ 8,483,506</u>

Sumner County, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

Composition of Cash Balance:

Cash in checking account:

Impact Bank, Wellington, KS	Major checking	\$ 50,676
Impact Bank, Wellington, KS	Slate Valley	24,638
Impact Bank, Wellington, KS	Special Auto checking	141,932
Bank of Commerce, Wellington, KS	FEMA	342
Impact Bank, Wellington, KS	EFT account	937
Impact Bank, Wellington, KS	Peck Improvement	29,434
Panhandle Federal Credit Union, Wellington, KS	Credit Union for VISA	6
Bank of Commerce, Wellington, KS	District Court	226,444
Bank of Commerce, Wellington, KS	Law Library	91,128
Bank of Commerce, Wellington, KS	Sheriff's Inmate & Commissary	22,123

Cash in savings account:

Impact Bank, Wellington, KS	16,375,077
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Cash in certificates of deposit

Stock Exchange Bank, Caldwell, KS	500,000
Impact Bank, Wellington, KS	3,800,000
Valley State Bank, Belle Plaine, KS	1,500,000
Bank of Commerce, Wellington, KS	Law Library 19,876

Cash items

Cash on hand	13,158
Returned checks held for collection	1,379

Other cash

Funds held by Self-Insured Medical Plan administrator	134,665
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Investments

State of Kansas Municipal Investment Pool	<u>8,890,789</u>
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Total Cash and investments	31,822,604
Agency Funds per Schedule 3	<u>(23,339,098)</u>

Total Reporting Entity (Excluding Agency Funds)	<u>\$ 8,483,506</u>
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Sumner County, Kansas
Notes to Financial Statement
December 31, 2018

1. Summary of Significant Accounting Policies

A. Municipal Financial Reporting Entity

Sumner County, Kansas (the “County”) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents only the County with no related municipal entities.

B. Regulatory Basis Fund Types

General Fund--the chief operating fund of the County. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund—used to account for the proceeds of specific tax levies and other specific receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund—used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund—used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Business Fund—funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.)

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

C. Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

Sumner County, Kansas

Notes to Financial Statement

December 31, 2018

1. Summary of Significant Accounting Policies (continued)

D. Property taxes

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year.

Recognized state shared taxes represent payments received during the current fiscal period. State statutes specify distribution dates for such shared taxes. For revenue recognition purposes, amounts collected and held by the State on behalf of the County at year-end are not due and receivable until the ensuing year.

Federal and State grant aid and unrestricted aid is reported as revenue in the fiscal year the entitlement is received.

E. Reimbursements

Reimbursed expenditures have been shown as a reduction of total expenditures in several funds for the purposes of budget comparisons, otherwise they are shown as revenue. Reimbursed expenditures as defined by K.S.A 79-2934 are reimbursements during the current year of expenditures also made during the current year. They are recorded as an expenditure in the reimbursing fund and a revenue in the reimbursed fund.

F. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There was one such budget amendment for 2017 which amended the budget for two funds.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Sumner County, Kansas
Notes to Financial Statement
December 31, 2018

1. Summary of Significant Accounting Policies (continued)

F. Budgetary Information (continued)

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitments, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and certain special purpose funds. Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. Stewardship, Compliance and Accountability

A. Compliance With Finance-Related Legal and Contractual Provisions

Expenditures in Excess of Budgeted Amount

K.S.A 79-2935 provides that expenditures, including encumbrances of any lawfully budgeted fund should not exceed the adopted budget of expenditures. During 2018, expenditures exceeded budget in the Special Alcohol Fund by \$15,911, and in the Employee Benefit Fund by \$375,237. Although expenditures in the Cities Readiness Grant Fund exceeded its budget, federal and state grant funds are not subject to the budget law.

Designated Depository

K.S.A 9-1401 requires municipalities to designate the banks, savings and loan associations or savings banks that will serve as official depositories of the municipality. The county's self-insured health insurance plan deposits funds with its third party administrator (TPA), which is then deposited in the TPA's bank account to be used for payment of claims. This account would not be a qualifying account under K.S.A 9-1401. The county has taken steps to deposit these funds in its own account beginning August, 2019.

Public Works Contracts

K.S.A. 60-1111 requires that any contract exceeding \$100,000 for the purpose of any public improvement, constructing any public building or making repairs on any public building be covered by a surety bond. The county entered into road improvement project in 2018 for \$206,000 for which a surety bond was not obtained.

B. Deficit Cash/Unencumbered Cash for Individual Funds

In addition to the General Fund, several of the Treasurer's tax funds had temporary negative balances, pending apportionment of taxes under collection.

Sumner County, Kansas
Notes to Financial Statement
December 31, 2018

3. Deposits and Investments

As of December 31, 2018, the County had the following investments and maturities:

<u>Security Description</u>	<u>Fair Value</u>	<u>Investment Maturities (in years)</u>		<u>Rating U.S.</u>
		<u>Less than 1</u>		
Kansas Municipal Investment Pool	\$8,890,789	\$8,890,789		N/A

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no investment policy that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; US government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The rating of the County's investments is noted above.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's investments as of December 31, 2018 in the amount of \$8,890,789 are all invested in the Kansas Municipal Investment Pool.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County did not designate any peak periods in 2018. All deposits were legally secured at December 31, 2018.

At December 31, 2018, the County's carrying amount of deposits was \$22,917,392 and the bank balance was \$23,602,143. The bank balance was held by four banks and the self-insured health plan's third party administrator (TPA), resulting in a concentration of credit risk. As of 12/31/18, the balance held by the TPA in their bank account was \$134,665. The County has no assurance that this amount is secured by FDIC coverage or collateral. Of the bank balance, \$134,665 was held by the TPA, \$1,142,406 was covered by federal depository insurance and \$22,325,072 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At December 31, 2018 the County had invested \$8,890,789 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insure as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Sumner County, Kansas
Notes to Financial Statement
December 31, 2018

4. Long-term debt

Changes in long-term liabilities for the County for the year ended December 31, 2018 were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Issue Date</u>	<u>Original Amount</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds									
2014 Series 1 - Clearwater, Oliver, Anson Roads	2%-4%	6/1/2014	11,640,000	10/1/2028	9,790,000	-	725,000	9,065,000	352,350
2015 Series 1 - Greenfield	3.25%	6/16/2015	146,000	10/1/2030	131,000	-	8,000	123,000	4,258
					<u>9,921,000</u>	<u>-</u>	<u>733,000</u>	<u>9,188,000</u>	<u>356,608</u>
KDHE - Slate Valley Sewer									
State of Kansas Water Pollution Control Revolving Loan Fund	2.71%	4/27/2004	216,300	3/1/2026	99,199	-	10,527	88,672	2,376
								Service fee	<u>241</u>
Capital Leases									
4 Caterpillar Motor Graders	2.20%	1/15/2016	882,960	1/15/2021	756,429	-	65,361	691,068	16,641
1 Gradall Excavator	2.60%	2/12/2016	324,727	2/12/2021	199,852	-	64,902	134,950	5,236
2016 Ford F250	4.45%	1/1/2017	17,974		2,438	-	2,438	-	-
2017 John Deere Skid Steer	0.00%	4/2/2018	43,000	4/1/2019	-	43,000	21,500	21,500	-
					<u>958,719</u>	<u>43,000</u>	<u>154,201</u>	<u>847,518</u>	<u>21,877</u>
Total Reporting Entity					<u>10,978,918</u>	<u>43,000</u>	<u>897,728</u>	<u>10,124,190</u>	<u>381,102</u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024-2028</u>	<u>2029-2030</u>	<u>Total</u>
Principal								
GO Bond 2014 Series 1	755,000	780,000	815,000	850,000	880,000	4,985,000	-	9,065,000
GO Bond 2015 Series 1	9,000	9,000	9,000	9,000	10,000	53,000	24,000	123,000
KDHE - Slate Valley Sewer	10,815	11,110	11,413	11,724	12,044	31,567	-	88,672
Capital Leases	154,902	692,616	-	-	-	-	-	847,518
Total Principal	<u>929,717</u>	<u>1,492,726</u>	<u>835,413</u>	<u>870,724</u>	<u>902,044</u>	<u>5,069,567</u>	<u>24,000</u>	<u>10,124,190</u>
Interest & Service Fees								
GO Bond 2014 Series 1	330,600	307,950	284,550	260,100	234,600	614,200	-	2,032,000
GO Bond 2015 Series 1	3,998	3,705	3,413	3,120		9,165	1,170	24,570
KDHE - Slate Valley Sewer	2,330	2,035	1,732	1,421	1,101	1,295	-	9,914
Capital Leases	18,739	15,525	-	-	-	-	-	34,264
Total Interest	<u>355,667</u>	<u>329,215</u>	<u>289,695</u>	<u>264,641</u>	<u>235,701</u>	<u>624,660</u>	<u>1,170</u>	<u>2,100,747</u>
Total Principal and Interest	<u>1,285,383</u>	<u>1,821,940</u>	<u>1,125,107</u>	<u>1,135,365</u>	<u>1,137,745</u>	<u>5,694,227</u>	<u>25,170</u>	<u>12,224,937</u>

Sumner County, Kansas

Notes to Financial Statement

December 31, 2018

5. Commitments

A. Financing Commitment

The County has entered into a loan agreement with the Kansas Department of Health and Environment in the amount of \$216,300 to provide financing for the Slate Valley Sewer District improvement project. Annual payments of \$13,145 are required to repay the loan that started in 2006 and extends through 2025. An inter-local agreement dated June 21, 2004 between the County, the City of Wellington, Kansas and the Slate Valley Estates Sewer District provides for the required annual payments to be collected from the residents of Slate Valley by the City and distributed to the County for the repayment of the loan.

B. Nursing Home Lease

The County had a lease agreement with Wellington Leasehold LLC, dba Deseret Nursing and Rehabilitation providing for leasing of the nursing home facility owned by Sumner County for an annual rental of \$1.00 per year. The term of the agreement is for thirty (30) years beginning on January 1, 2010. The lessee is responsible for all maintenance, insurance, property taxes, utilities and damages with respect to the facility. This lease was reassigned to Mission Health as of March 9, 2015.

6. Capital project funds

The Special Improvements Fund is used to account for small project costs not directly attributable to another fund. Major capital projects are accounted for within their own fund. Since these funds are not required to be budgeted, expenditures are limited on a project-by-project basis to an amount authorized by resolution. During 2018, the following projects were completed or underway:

	Project	Project to Date	Dec. 31, 2018
<u>Project</u>	<u>Authorization</u>	<u>Expenditures</u>	<u>Status</u>
2014 Road Project	12,500,000	12,193,356	Pending

7. Risk Management

The County participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of the date of this report, the expenditures have not been audited, but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the County.

The County is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The County has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2017 to 2018 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations, the County is a party to various claims, self-insurance claims, legal actions and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

Sumner County, Kansas
Notes to Financial Statement
December 31, 2018

8. Interfund transfers and other interfund activity

The following is a schedule of interfund operating transfers made in 2018:

<u>Transferred From:</u>	<u>Transferred To:</u>	<u>Amount</u>	<u>Statutory Authority</u>
			KSA
General	Equipment Reserve	175,500	19-119
Equipment Reserve	General	402,098	19-119
Special Auto	General	33,693	8-145
Election	Equipment Reserve	63,200	19-119
Health	Equipment Reserve	43,000	19-119
Noxious Weed	Equipment Reserve	8,000	19-119
Appraiser's Cost	Equipment Reserve	2,990	19-119
Road & Bridge	Special Highway Improv	163,625	19-119
		<u>892,106</u>	

9. Other Long-Term Obligations from Operations

A. Post-Employment Health Care Benefits

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. For all years prior to 2016, each retiree paid the full amount of the applicable premium. The indirect subsidy due to the retiree's higher age has not been computed, nor has any liability been recognized. Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage.

Beginning in 2016, the County began paying 75% of the cost of maintaining a retiring employee's current level of health insurance until the employee reaches age 65, subject to certain qualifications.

B. Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERs) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERs that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2018.

C. Compensated absences

Vacation leave is earned beginning with the first pay period for full-time employees. Vacation accrues at a rate of 3.75-6.5 hours per pay period depending upon length of service. Vacation may be accumulated year to year up to a maximum of 18-27 days depending upon length of service. No employee may choose to receive pay instead of vacation. Any employee who retires, resigns, discharged for unsatisfactory performance or is laid off will receive pay for the unused vacation earned. Sick pay for full-time employees accumulates at a rate of 3.75 hours per paycheck and accumulates to 400 hours; however, accumulated sick pay is forfeited upon termination.

Sumner County, Kansas
Notes to Financial Statement
December 31, 2018

10. Defined Benefit Pension Plan

General Information about the Pension Plan

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 79-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for KPERS and 20.09% for KP&F for the fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$588,526 for KPERS and \$233,610 for KP&F for the year ended December 31, 2018, and \$544,344 for KPERS and \$218,174 for KP&F for the year ended December 31, 2017.

Net Pension Liability

At December 31, 2018, Sumner County's proportionate share of the collective net pension liability reported by KPERS was \$4,854,975 and \$2,097,859 by KP&F for a total of \$6,952,834. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. Sumner County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup with KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at www.kpers.org or can be obtained as described above.

Sumner County, Kansas

Notes to Financial Statement

December 31, 2018

11. Self-Insured Medical Plan

In July 2014, the County began a self-insurance medical plan by contracting with a third party administrator. The County purchases commercial stop-loss insurance for claims in excess of specified amounts and pays all claims below these amounts from its self-insurance fund. Payments are made from the Employee Benefit Fund and county employees to the third party administrator, who pays fixed costs and claims. The County has included the transactions paid through, and the cash held by, the third party administrator in this financial statement. Prior to July 1, 2016 the dental and vision employee coverage was obtained by purchasing a group indemnity policy. Beginning July 1, 2016, the County began its own self-insured dental plan, administered by a separate third party administrator in which the administrator pays the claims and the County reimburses the administrator each month. Health and dental claims are recognized as an expense when paid, not when incurred.

The County's Employee Benefit Fund charges employee health insurance expense each month for each employee an amount based on a predetermined "premium". If claims paid in the Self-Insured Medical Plan Fund exceed amounts available in the fund, the Employee Benefit Fund pays an additional amount to cover claims paid. During 2018, this additional amount paid was \$700,000 and payments from the stop-loss policy were \$164,558, which was retained in the Self-Insured Fund to pay claims. During the first seven months of 2019, these additional payments were \$533,291, however, reimbursements from the stop-loss policy may be pending.

12. Contingencies

Grant Program Involvement

The County participates in various federal or state grant programs from year to year on an intermittent basis. The programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

13. Contingency for Property Taxes Under Appeal and Related Reserve

Property Tax Appeal Pending

The largest property taxpayer in the county has appealed their property tax valuation for 2012-2019. 2012 and 2013 court cases were settled in 2018, resulting in refunds to the taxpayer of \$380,299 and \$2,732,132 respectively. The county portion of those refunds was \$111,876 and \$780,983 respectively, with the balance attributable to other taxing districts. All other tax years are pending or under appeal in the appropriate courts. All refunds to taxpayers are processed by the County Treasurer as reductions of the next regular apportionment of ad valorem taxes due affected taxing subdivisions, including County funds.

While management believes at this time it is not possible to reasonably estimate the amount of refunds that may be due under these actions, management has created a "Contingent At Risk Reserve Fund" to temporarily reserve amounts that could be at risk for future refunds to this taxpayer. This reserve fund was created in 2014 to temporarily move at risk tax receipts to this reserve from other county funds. This reservation of tax receipts will be moved back to the originating fund as tax rebates are made for each year at issue.

Sumner County, Kansas
Notes to Financial Statement
December 31, 2018

13. Contingency for Property Taxes Under Appeal and Related Reserve (continued)

Final and preliminary decisions in the 2012 through 2017 years are as follows:

<u>Tax year</u>	<u>Tax Overpayment per Final/Preliminary Court Decisions</u>	<u>County Portion of Preliminary Decisions</u>	<u>County Portion of Final Decisions</u>	<u>Amount Reserved for Contingency</u>
<u>Final Decisions</u>				
2012	\$ 380,299	\$ -	\$ 111,876	
2013	<u>2,732,132</u>	<u>-</u>	<u>780,983</u>	
	<u>\$ 3,112,431</u>	<u>\$ -</u>	<u>\$ 892,859</u>	
<u>Pending Appeals</u>				
2014	\$ 2,508,381	\$ 714,469		\$ 323,502
2015	3,602,039	1,036,205		487,684
2016	2,558,890	786,376		509,650
2017	<u>2,072,955</u>	<u>636,354</u>		<u>470,667</u>
	<u>\$ 16,586,828</u>	<u>\$ 3,173,404</u>		<u>\$ 1,791,503</u>

The above amounts do not include potential tax refunds for property tax years of 2018 and 2019, both under appeal, or interest that may be due on all tax refunds, which is also the subject of court proceedings. The activity of the funds reserved for the County portion of possible refunds are as follows:

Balance reserved, 12/31/17	\$ 2,213,695
Less: 2012 property taxes refunded in March, 2018	(111,876)
Plus: 2017 property taxes reserved in June, 2018	470,667
Less: 2013 property taxes refunded in October, 2018	<u>(780,983)</u>
Balance reserved, 12/31/18	\$ 1,791,503
2018 property taxes reserved in June, 2019	<u>534,393</u>
Balance reserved at date of report	<u><u>\$ 2,325,896</u></u>

14. Subsequent Events

Subsequent events have been evaluated through July 26, 2019 for possible disclosure in the financial statements. This is also the date the financial statements were available to be issued.

**REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION**

Sumner County, Kansas
Summary of Expenditures--Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2018

Schedule 1

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over / (Under)</u>
Governmental Type Funds:					
General	\$ 8,109,646	\$ -	\$ 8,109,646	\$ 7,618,635	\$ (491,011)
Special Purpose Funds:					
Road and Bridge	4,552,463	-	4,552,463	4,298,648	(253,815)
Special Bridge	40,000	-	40,000	39,644	(356)
Special Road & Bridge	175	-	175	-	(175)
Agric Complex Bond & Int	41,084	-	41,084	-	(41,084)
4-H Club	3,000	-	3,000	3,000	-
Fair Association Building	7,000	-	7,000	7,000	-
County Fair	8,000	-	8,000	8,000	-
Health Fund	1,082,314	-	1,082,314	1,062,373	(19,941)
Soil Conservation	25,000	-	25,000	25,000	-
Election Fund	276,509	-	276,509	273,172	(3,337)
Noxious Weeds	208,122	-	208,122	175,689	(32,433)
Ambulance	685,000	-	685,000	683,500	(1,500)
Employee Benefits	3,956,692	-	3,956,692	4,331,929	375,237
County Extension Council	164,812	-	164,812	164,812	-
Mental Health	415,000	-	415,000	415,000	-
Community College Tuition	21	-	21	-	(21)
Appraiser's Cost	458,156	-	458,156	453,966	(4,190)
Futures Unlimited	183,600	-	183,600	183,600	-
Service Program for Elderly	116,237	-	116,237	116,237	-
Tax Sale Foreclosure	50,000	-	50,000	35,938	(14,062)
Tort Liability	46,300	-	46,300	-	(46,300)
Futures Unlimited Building	25,000	-	25,000	25,000	-
Concealed Carry Fees	3,000	-	3,000	-	(3,000)
Special Parks and Recreation	3,000	-	3,000	-	(3,000)
Special Alcohol Program	295,181	-	295,181	311,092	15,911
Community Corrections	210,359	-	210,359	179,754	(30,605)
Work Release	20,000	-	20,000	2,224	(17,776)
Capital Improvement	63,871	-	63,871	18,600	(45,271)
2010 911 Wire Line	155,000	-	155,000	128,544	(26,456)
Sex Offender Fee	4,000	-	4,000	-	(4,000)
Inmate Phone System	60,000	-	60,000	29,131	(30,869)
County Cemetery	52,000	-	52,000	15,072	(36,928)
Juvenile Justice	201,768	-	201,768	176,845	(24,923)
Sales Tax Revenue-Health Care	1,436,675	-	1,436,675	1,373,369	(63,306)
Bio-Terrorism	46,449	-	46,449	36,940	(9,509)
Pan Flu Grant	5,000	-	5,000	2,536	(2,464)
Cities Readiness Grant	5,000	-	5,000	9,620	4,620
CRI Regional Grant	140,000	-	140,000	127,817	(12,183)
SCMR Regional PHEP Grant	35,086	-	35,086	33,132	(1,954)
Bond and Interest Funds:					
Bond and Interest	1,151,758	-	1,151,758	1,077,350	(74,408)
Slate Valley Sewer	22,000	-	22,000	13,727	(8,273)
Greenfield Impr District B & I	12,258	-	12,258	12,258	-
Business Funds					
Self-Insured Medical Plan	2,640,000	536,092	3,176,092	3,120,375	(55,717)
Trust Funds:					
Prosecuting Attorney Trainee	15,000	-	15,000	11,706	(3,294)
Total	<u>\$ 27,031,536</u>	<u>\$ 536,092</u>	<u>\$ 27,567,628</u>	<u>\$ 26,601,235</u>	<u>\$ (966,393)</u>

Sumner County, Kansas
General Fund
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Receipts				
Ad valorem tax	\$ 2,915,540	\$ 3,443,474	\$ 3,297,919	\$ 145,555
Contingent at-risk reserve	(126,797)	(119,658)	-	(119,658)
Back tax collections	60,634	67,071	32,243	34,828
Motor vehicle tax	320,700	297,751	289,021	8,730
Interest on delinquent taxes	204,349	190,590	170,000	20,590
Recreational vehicle tax	6,267	5,726	5,610	116
Commercial vehicle tax	9,166	7,469	8,235	(766)
Truck tax	12,731	13,870	12,622	1,248
Neighborhood revitalization	(198,366)	(216,007)	(180,000)	(36,007)
Motor vehicle excise tax	359	12	80	(68)
Total taxes	<u>\$ 3,204,583</u>	<u>\$ 3,690,298</u>	<u>\$ 3,635,730</u>	<u>\$ 54,568</u>
Mineral tax	\$ 17,908	\$ 18,879	\$ 15,000	\$ 3,879
Local alcoholic liquor tax	-	395	-	395
Total intergovernmental	<u>\$ 17,908</u>	<u>\$ 19,274</u>	<u>\$ 15,000</u>	<u>\$ 4,274</u>
Planning fees	\$ 17,630	\$ 13,730	\$ 73,000	\$ (59,270)
NRP fees	43,910	53,482	94,000	(40,518)
Register of Deeds fees	184,104	199,004	117,000	82,004
Sheriff fees	1,190	15	2,360	(2,345)
County attorney diversion fees	17,477	16,150	-	16,150
County attorney copy fees	1,048	1,075	-	1,075
Register of Deeds copy fees	5,496	-	-	-
Heritage Trust Fund fees	(15,872)	(14,347)	-	(14,347)
Mortgage registration fees	74,320	36,144	183,000	(146,856)
Mortgage fees to state	-	-	(14,600)	14,600
Cereal malt beverage licenses	100	250	200	50
Fish and game permits	224	178	56	122
Filing fees - Clerk	1,480	1,520	500	1,020
Court fees	6,822	9,079	6,224	2,855
Moving permits	1	-	-	-
Treasurer's fees	11,870	12,063	11,000	1,063
Fireworks permits	5,500	5,500	5,000	500
Sheriff - inmate housing	657,245	763,073	1,066,035	(302,962)
Total licenses, fees and permits	<u>\$ 1,012,545</u>	<u>\$ 1,096,916</u>	<u>\$ 1,543,775</u>	<u>\$ (446,859)</u>
Interest on idle funds	\$ 94,545	\$ 225,130	\$ 29,000	\$ 196,130
Casino revenue	\$ 1,786,227	\$ 1,823,232	\$ 1,816,239	\$ 6,993
Sheriff commissary commission	20,147	19,216	32,000	(12,784)
Juvenile supervision	749	951	1,469	(518)
Rental income	54,076	54,203	52,000	2,203
Farm & pasture rent	28,232	20,766	21	20,745
Wind farm in lieu of taxes	305,625	311,334	311,334	-
Producers Ag Fee	112,000	56,000	-	56,000
Sale of property	1,750	5,774	-	5,774
Other income	1,825	11,584	-	11,584
Operating transfer from Auto License Fees fund	8,992	33,693	34,000	(307)
Reimbursement from other accounts	57,500	-	-	-
Transfer from equipment reserve	182,385	402,099	412,514	(10,415)
Transfer from Suppesville fund	-	-	300	(300)
Contingent reserve fund	1,257	-	220,064	(220,064)
Other financing	-	180	6,200	(6,020)
Operating transfer from Oil & Gas Valuation fund	222,618	-	-	-
Total other	<u>\$ 2,783,383</u>	<u>\$ 2,739,032</u>	<u>\$ 2,886,141</u>	<u>\$ (147,109)</u>
Total receipts	<u>\$ 7,112,964</u>	<u>\$ 7,770,650</u>	<u>\$ 8,109,646</u>	<u>\$ (338,996)</u>

Sumner County, Kansas**General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2018*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017	Actual	Budget	Over
	<u>Actual</u>			<u>(Under)</u>
Expenditures				
County Commission:				
Personal services	\$ 75,027	\$ 75,027	\$ 75,027	\$ -
Commodities	729	204	500	(296)
Contractual service	163	683	905	(222)
Capital outlay	-	-	-	-
Total County Commission	<u>\$ 75,919</u>	<u>\$ 75,914</u>	<u>\$ 76,432</u>	<u>\$ 518</u>
County Clerk:				
Personal services	\$ 119,068	\$ 116,619	\$ 122,539	\$ (5,920)
Commodities	6,766	6,582	6,820	(238)
Contractual service	4,371	4,592	6,200	(1,608)
Transfer to Equipment Reserve	1,000	1,000	1,000	-
Reimbursements	(9,085)	(27)	-	(27)
Total County Clerk	<u>\$ 122,120</u>	<u>\$ 128,766</u>	<u>\$ 136,559</u>	<u>\$ 7,793</u>
County Treasurer:				
Personal services	\$ 324,089	\$ 175,275	\$ 197,677	\$ (22,402)
Commodities	7,645	9,639	7,900	1,739
Contractual service	5,993	5,169	21,400	(16,231)
Transfer to Equipment Reserve	10,000	-	-	-
Reimbursements	(155,384)	(12,830)	-	(12,830)
Total County Treasurer	<u>\$ 192,343</u>	<u>\$ 177,253</u>	<u>\$ 226,977</u>	<u>\$ 49,724</u>
County Attorney:				
Personal services	\$ 285,089	\$ 330,753	\$ 329,419	\$ 1,334
Commodities	7,331	8,137	7,000	1,137
Contractual service	35,278	38,299	43,250	(4,951)
Transfer to Equipment Reserve	2,000	2,000	2,000	-
Reimbursements	(25)	75	(200)	275
Total County Attorney	<u>\$ 329,673</u>	<u>\$ 379,264</u>	<u>\$ 381,469</u>	<u>\$ 2,205</u>
Register of Deeds:				
Personal services	\$ 94,033	\$ 96,547	\$ 97,875	\$ (1,328)
Commodities	6,649	12,192	12,570	(378)
Contractual service	3,566	663	1,695	(1,032)
Capital outlay	-	-	-	-
Reimbursements	-	(6,027)	(4,000)	(2,027)
Total Register of Deeds	<u>\$ 104,248</u>	<u>\$ 103,375</u>	<u>\$ 108,140</u>	<u>\$ 4,765</u>

Sumner County, Kansas**General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2018*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Expenditures (continued)</u>				
Sheriff:				
Personal services - Sheriff/Jail	\$ 2,271,108	\$ 2,305,638	\$ 2,439,938	\$ (134,300)
Commodities	373,850	404,336	428,011	(23,675)
Contractual service	93,333	118,372	84,500	33,872
Capital outlay	299,977	216,040	249,000	(32,960)
Other jail expenses	489,573	502,578	284,967	217,611
Reimbursements	(36,143)	(34,931)	-	(34,931)
Juvenile housing	39,933	61,277	1,000	60,277
Transfer to equipment reserve	-	50,000	50,000	-
Total Sheriff	<u>\$ 3,531,631</u>	<u>\$ 3,623,310</u>	<u>\$ 3,537,416</u>	<u>\$ (85,894)</u>
Unified Court:				
Commodities	\$ 55,509	\$ 36,570	\$ 30,500	\$ 6,070
Contractual service	381,305	425,010	423,500	1,510
Capital outlay	25,001	6,109	5,000	1,109
Reimbursements	(71,033)	(59,750)	(50,000)	(9,750)
Total Unified Court	<u>\$ 390,782</u>	<u>\$ 407,939</u>	<u>\$ 409,000</u>	<u>\$ 1,061</u>
Courthouse - General:				
Commodities	\$ 3,628	\$ 7,108	\$ 6,000	\$ 1,108
Contractual service	882,016	645,759	689,500	(43,741)
Capital outlay	18,345	10,629	20,000	(9,371)
Postage	50,765	51,813	90,000	(38,187)
Insurance reimbursement	(147,124)	(147,821)	(160,000)	12,179
Total Courthouse - General	<u>\$ 807,630</u>	<u>\$ 567,488</u>	<u>\$ 645,500</u>	<u>\$ 78,012</u>
County Counselor:				
Personal services	\$ 104,909	\$ 97,109	\$ 106,110	\$ (9,001)
Commodities	-	122	100	22
Contractual service	752	9,648	500	9,148
Capital outlay	-	-	-	-
Total County Counselor	<u>\$ 105,661</u>	<u>\$ 106,879</u>	<u>\$ 106,710</u>	<u>\$ (169)</u>
Planning:				
Personal services	\$ 124,487	\$ 130,274	\$ 130,569	\$ (295)
Commodities	5,318	4,950	5,148	(198)
Contractual service	19,903	23,539	22,800	739
Transfer to Equipment Reserve	7,000	7,000	7,000	-
Reimbursements	(536)	(702)	-	(702)
Total Register of Deeds	<u>\$ 156,172</u>	<u>\$ 165,061</u>	<u>\$ 165,517</u>	<u>\$ 456</u>

Sumner County, Kansas**General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2018**(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)*

Expenditures (continued)	2017 <u>Actual</u>	2018		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Emergency Preparedness:				
Personal services	\$ 88,980	\$ 90,953	\$ 90,287	\$ 666
Commodities	2,593	2,114	7,000	(4,886)
Contractual service	17,410	15,388	25,400	(10,012)
Capital outlay	9,000	10,000	10,000	-
Transfer to Equipment Reserve	4,000	-	-	-
Reimbursements	(1,448)	-	-	-
Total Emergency Preparedness	<u>\$ 120,535</u>	<u>\$ 118,455</u>	<u>\$ 132,687</u>	<u>\$ 14,232</u>
Raymond Frye Complex:				
Contractual service	\$ 18,541	\$ 19,059	\$ 31,000	\$ (11,941)
Capital outlay	2,430	9,425	12,000	(2,575)
Reimbursements	-	-	-	-
Total Raymond Frye Complex	<u>\$ 20,971</u>	<u>\$ 28,484</u>	<u>\$ 43,000</u>	<u>\$ 14,516</u>
Information Services:				
Personal services	\$ 85,079	\$ 86,370	\$ 86,358	\$ 12
Commodities	3,223	7,273	3,050	4,223
Contractual service	261,084	361,122	342,900	18,222
Capital outlay	28,689	16,653	40,500	(23,847)
Transfer to Equipment Reserve	60,000	100,000	13,000	87,000
Reimbursements	(3,447)	(1,039)	86,900	(87,939)
Total Information Services	<u>\$ 434,628</u>	<u>\$ 570,379</u>	<u>\$ 572,708</u>	<u>\$ 2,329</u>
Maintenance:				
Personal services	\$ 169,588	\$ 174,032	\$ 193,341	\$ (19,309)
Commodities	7,719	7,169	12,500	(5,331)
Contractual service	1,847	4,275	5,000	(725)
Capital outlay	-	3,199	4,000	(801)
Reimbursements	-	(17)	-	(17)
Total Maintenance	<u>\$ 179,154</u>	<u>\$ 188,658</u>	<u>\$ 214,841</u>	<u>\$ 26,183</u>
Economic Development:				
Utilities	\$ 7,496	\$ 7,894	\$ 4,000	\$ 3,894
Rent	7,488	7,488	7,488	-
Appropriation	94,512	84,512	28,512	56,000
Reimbursements	-	-	-	-
Total Economic Development	<u>\$ 109,496</u>	<u>\$ 99,894</u>	<u>\$ 40,000</u>	<u>\$ (59,894)</u>

Sumner County, Kansas**General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2018**(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)*

Expenditures (continued)	2017 Actual	2018		Variance Over (Under)
		Actual	Budget	
Coroner:				
Contractual service	\$ 63,651	\$ 67,162	\$ 67,500	\$ (338)
Reimbursements	(27,184)	(40,180)	(37,500)	(2,680)
Total Coroner	<u>\$ 36,467</u>	<u>\$ 26,982</u>	<u>\$ 30,000</u>	<u>\$ 3,018</u>
Geographical Information:				
Personal services	\$ 34,902	\$ 35,256	\$ 35,252	\$ 4
Commodities	-	1,853	1,500	353
Contractual service	23,679	22,169	22,500	(331)
Transfer to Equip Reserve	8,000	8,000	8,000	-
Reimbursements	(3,331)	(50)	-	(50)
Total Emergency Preparedness	<u>\$ 63,250</u>	<u>\$ 67,228</u>	<u>\$ 67,252</u>	<u>\$ 24</u>
CASA	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ -</u>
911 System:				
Personal services	\$ 655,131	\$ 649,307	\$ 712,198	\$ (62,891)
Commodities	8,385	11,401	11,250	151
Contractual service	16,092	18,653	25,100	(6,447)
Capital outlay	3,031	2,231	4,150	(1,919)
Reimbursements	-	(5)	-	(5)
Total 911 System	<u>\$ 682,639</u>	<u>\$ 681,587</u>	<u>\$ 752,698</u>	<u>\$ 71,111</u>
Jail Maintenance:				
Personal services	\$ -	\$ -	\$ 2,000	\$ (2,000)
Commodities	-	6,660	13,500	(6,840)
Contractual service	21,088	25,346	28,000	(2,654)
Capital outlay	1,122	3,535	5,500	(1,965)
Total Jail Maintenance	<u>\$ 22,210</u>	<u>\$ 35,541</u>	<u>\$ 49,000</u>	<u>\$ 13,459</u>

Sumner County, Kansas**General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2018**(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)*

<u>Expenditures (continued)</u>	2017 <u>Actual</u>	2018		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Other:				
Other	\$ 1,200	\$ 350	\$ -	\$ 350
Public Transportation	18,500	20,000	20,000	-
Miscellaneous	98,625	25,748	30,838	(5,090)
Raymond Frye rent reimbursement	-	100	-	100
Reimbursements	(283)	(20)	-	(20)
Appropriation to other County fund	7,693	-	-	-
Ambulance	329,484	-	341,902	(341,902)
Museum	-	-	1,000	(1,000)
Cemetery	729	-	-	-
Total Other	<u>\$ 455,948</u>	<u>\$ 46,178</u>	<u>\$ 393,740</u>	<u>\$ 347,562</u>
Total Expenditures	<u>\$ 7,961,477</u>	<u>\$ 7,618,635</u>	<u>\$ 8,109,646</u>	<u>\$ 491,011</u>
Receipts Over (Under) Expenditures	\$ (848,513)	\$ 152,015		
Unencumbered Cash, Beginning	768,773	(79,740)		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>19,593</u>		
Unencumbered Cash, Ending	<u>\$ (79,740)</u>	<u>\$ 91,868</u>		

Sumner County, Kansas
Special Purpose Fund
Road and Bridge
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes:				
Ad valorem tax	\$ 2,678,775	\$ 3,189,088	\$ 3,078,544	\$ 110,544
Less Contingent at-risk reserve	(116,560)	(86,503)	-	(86,503)
Delinquent tax	68,987	64,564	49,998	14,566
Motor vehicle tax	234,951	271,787	265,690	6,097
Recreational vehicle tax	4,595	5,236	5,157	79
Commercial vehicle tax	6,733	6,863	7,570	(707)
16/20M truck tax	8,739	10,186	11,603	(1,417)
Intergovernmental:				-
County Highway Fund	847,705	864,930	906,410	(41,480)
State grant	187,999	163,625	-	163,625
Other Road and Bridge collections	3,069	23,973	-	23,973
Total receipts	<u>\$ 3,924,993</u>	<u>\$ 4,513,749</u>	<u>\$ 4,324,972</u>	<u>\$ 188,777</u>
<u>Expenditures</u>				
Public Works:				
Personal services	\$ 1,598,154	\$ 1,584,646	\$ 1,738,200	\$ (153,554)
Commodities	1,257,977	1,321,130	1,665,931	(344,801)
Contractual	64,244	68,066	101,126	(33,060)
Capital Outlay	-	-	193,279	(193,279)
Reimbursements	(25,273)	(52,325)	-	(52,325)
Lease purchase payments	261,720	152,141	152,141	-
Projects	470,412	791,579	432,000	359,579
Insurance	139,000	139,000	139,000	-
Employee benefits	130,786	130,786	130,786	-
Transfer to Special Highway Improvement	-	163,625	-	163,625
Total expenditures	<u>\$ 3,897,020</u>	<u>\$ 4,298,648</u>	<u>\$ 4,552,463</u>	<u>\$ (253,815)</u>
Receipts Over (Under) Expenditures	\$ 27,973	\$ 215,101		
Unencumbered Cash, Beginning	1,150,468	1,178,441		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 1,178,441</u>	<u>\$ 1,393,542</u>		

Sumner County, Kansas
Special Purpose Fund
Special Bridge
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes:				
Ad valorem tax	\$ 35,464	\$ 32,470	\$ 31,358	\$ 1,112
Less Contingent at-risk reserve	(1,543)	(835)	-	(835)
Delinquent tax	871	828	710	118
Motor vehicle tax	3,590	3,612	3,512	100
Recreational vehicle tax	70	69	68	1
Commercial vehicle tax	102	91	100	(9)
16/20M truck tax	175	154	153	1
Total receipts	<u>38,729</u>	<u>36,389</u>	<u>35,901</u>	<u>488</u>
<u>Expenditures</u>				
Public Works:				
Commodities	\$ 39,336	\$ 39,644	\$ 40,000	\$ (356)
Receipts Over (Under) Expenditures	\$ (607)	\$ (3,255)		
Unencumbered Cash, Beginning	6,025	5,418		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 5,418</u>	<u>\$ 2,163</u>		

Exempt from budget law per K.S.A. 68-141g and K.S.A. 68-1135, but was included in the budget.

Sumner County, Kansas
Special Purpose Fund
Special Road and Bridge
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		
	2017			Variance
	<u>Actual</u>	<u>Actual</u>	Budget	Over (Under)
<u>Receipts</u>				
Taxes	\$ 10	\$ -	\$ -	\$ -
<u>Expenditures</u>				
Public Works:				
Road and Bridge expenditures	\$ -	\$ -	\$ 175	\$ (175)
Total expenditures	\$ -	\$ -	\$ 175	\$ 175
Receipts Over (Under) Expenditures	\$ 10	\$ -		
Unencumbered Cash, Beginning	348	358		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 358	\$ 358		

Sumner County, Kansas
Special Purpose Fund
Agricultural Complex Bond & Interest
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		
	2017			Variance
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<u>Receipts</u>				
Other revenue:				
Rent	\$ 10,478	\$ 10,478	\$ 11,000	\$ (522)
<u>Expenditures</u>				
Contractual	\$ -	\$ -	\$ 41,084	\$ (41,084)
Operating transfers out	-	-	-	-
Total expenditures	\$ -	\$ -	\$ 41,084	\$ 41,084
Receipts Over (Under) Expenditures	\$ 10,478	\$ 10,478		
Unencumbered Cash, Beginning	68,934	79,412		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 79,412	\$ 89,890		

Exempt from budget law per K.S.A. 68-141g and K.S.A. 68-1135, but was included in the budget.

Sumner County, Kansas**Special Purpose Fund****4-H Club****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2018*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		
	2017			Variance
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 2,875	\$ 2,686	\$ 2,590	\$ 96
Less Contingent at-risk reserve	(125)	(70)	-	(70)
Delinquent tax	69	66	-	66
Motor vehicle tax	294	293	282	11
Recreational vehicle tax	6	6	5	1
Commercial vehicle tax	8	7	8	(1)
16/20M truck tax	14	13	12	1
Appropriation from general fund	-	-	-	-
Total receipts	<u>\$ 3,141</u>	<u>\$ 3,001</u>	<u>\$ 2,897</u>	<u>\$ 104</u>
<u>Expenditures</u>				
Culture and Recreation:				
Appropriation	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 141	\$ 1		
Unencumbered Cash, Beginning	104	245		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 245</u>	<u>\$ 246</u>		

Sumner County, Kansas
Special Purpose Fund
Fair Association Building
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes:				
Ad valorem tax	\$ 3,116	\$ 6,889	\$ 6,489	\$ 400
Less Contingent at-risk reserve	(136)	(232)	-	(232)
Delinquent tax	78	84	-	84
Motor vehicle tax	344	318	309	9
Recreational vehicle tax	7	6	6	-
Commercial vehicle tax	10	8	9	(1)
16/20M truck tax	17	15	13	2
Total receipts	<u>\$ 3,436</u>	<u>\$ 7,088</u>	<u>\$ 6,826</u>	<u>\$ 262</u>
<u>Expenditures</u>				
Culture and Recreation:				
Appropriation	<u>\$ 3,500</u>	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (64)	\$ 88		
Unencumbered Cash, Beginning	366	302		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 302</u>	<u>\$ 390</u>		

Sumner County, Kansas
Special Purpose Fund
County Fair
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes:				
Ad valorem tax	\$ 4,074	\$ 7,619	\$ 7,330	\$ 289
Less Contingent at-risk reserve	(177)	(248)	-	(248)
Delinquent tax	103	106	-	106
Motor vehicle tax	440	416	408	8
Recreational vehicle tax	9	8	8	-
Commercial vehicle tax	13	10	12	(2)
16/20M truck tax	21	19	18	1
Appropriation from general fund	7,000	-	-	-
Total receipts	<u>\$ 11,483</u>	<u>\$ 7,930</u>	<u>\$ 7,776</u>	<u>\$ 154</u>
<u>Expenditures</u>				
Culture and Recreation:				
Appropriation	<u>\$ 11,500</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ -</u>
Total expenditures	<u>\$ 11,500</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ (17)	\$ (70)		
Unencumbered Cash, Beginning	361	344		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 344</u>	<u>\$ 274</u>		

Sumner County, Kansas**Special Purpose Fund****Health****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2018*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ 93	\$ 26	\$ -	\$ 26
Other:				
Charges for services	729,980	750,993	720,247	30,746
Donations	859	217	-	217
Local sales tax appropriation	<u>332,727</u>	<u>328,704</u>	<u>328,704</u>	-
Total receipts	<u>\$ 1,063,659</u>	<u>\$ 1,079,940</u>	<u>\$ 1,048,951</u>	<u>\$ 30,989</u>
<u>Expenditures</u>				
Health:				
Personal services	\$ 729,665	\$ 709,245	\$ 791,864	\$ (82,619)
Commodities	93,311	87,765	100,250	(12,485)
Contractual	185,630	221,457	145,200	76,257
Capital Outlay	2,628	906	2,000	(1,094)
Transfer to Equipment Reserve	<u>39,200</u>	<u>43,000</u>	<u>43,000</u>	-
Total expenditures	<u>\$ 1,050,434</u>	<u>\$ 1,062,373</u>	<u>\$ 1,082,314</u>	<u>\$ 19,941</u>
Receipts Over (Under) Expenditures	\$ 13,225	\$ 17,567		
Unencumbered Cash, Beginning	33,295	46,520		
Prior Year Cancelled Encumbrances	-	792		
Unencumbered Cash, Ending	<u>\$ 46,520</u>	<u>\$ 64,879</u>		

Sumner County, Kansas
Special Purpose Fund
Casino Application
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 <u>Actual</u>	2018 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Casino application fees & reimbursements	\$ -	\$ -
<u>Expenditures</u>		
Culture and Recreation:		
Reimbursement to general fund	\$ 57,500	\$ -
	<u>\$ 57,500</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (57,500)	\$ -
Unencumbered Cash, Beginning	57,500	-
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Sumner County, Kansas
Special Purpose Fund
Soil Conservation
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes:				
Ad valorem tax	\$ 23,004	\$ 22,482	\$ 21,581	\$ 901
Less Contingent at-risk reserve	(1,001)	(600)	-	(600)
Delinquent tax	567	541	412	129
Motor vehicle tax	2,405	2,345	2,277	68
Recreational vehicle tax	47	45	44	1
Commercial vehicle tax	68	59	65	(6)
16/20M truck tax	112	104	99	5
Appropriation from general fund	-	87	-	87
Total receipts	<u>\$ 25,202</u>	<u>\$ 25,063</u>	<u>\$ 24,478</u>	<u>\$ 585</u>
<u>Expenditures</u>				
Public Works:				
Appropriation	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 202	\$ 63		
Unencumbered Cash, Beginning	816	1,018		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 1,018</u>	<u>\$ 1,081</u>		

Sumner County, Kansas**Special Purpose Fund****Election****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis**

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes:				
Ad valorem tax	\$ 229,708	\$ 208,205	\$ 199,798	\$ 8,407
Less Contingent at-risk reserve	(9,997)	(6,739)	-	(6,739)
Delinquent tax	4,365	4,828	3,524	1,304
Motor vehicle tax	20,486	23,316	22,788	528
Recreational vehicle tax	400	449	442	7
Commercial vehicle tax	582	589	649	(60)
16/20M truck tax	981	881	995	(114)
Transfer from Equipment Reserve	-	-	18,846	(18,846)
Funds from equipment sale	-	553	-	553
Other Income	188	308	-	308
Total receipts	<u>\$ 246,713</u>	<u>\$ 232,390</u>	<u>\$ 247,042</u>	<u>\$ (14,652)</u>
<u>Expenditures</u>				
General Government:				
Personal services	\$ 118,089	\$ 113,488	\$ 129,069	\$ (15,581)
Commodities	10,747	11,487	13,000	(1,513)
Contractual	68,892	85,363	71,240	14,123
Capital outlay	869	-	-	-
Reimbursements	(61)	(366)	-	(366)
Other financing uses:				
Operating transfer to Equipment Reserve	60,000	63,200	63,200	-
Total expenditures	<u>\$ 258,536</u>	<u>\$ 273,172</u>	<u>\$ 276,509</u>	<u>\$ 3,337</u>
Receipts Over (Under) Expenditures	\$ (11,823)	\$ (40,782)		
Unencumbered Cash, Beginning	54,447	42,624		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 42,624</u>	<u>\$ 1,842</u>		

Sumner County, Kansas**Special Purpose Fund****Noxious Weeds****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2018*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 104,444	\$ 88,441	\$ 85,631	\$ 2,810
Less Contingent at-risk reserve	(4,545)	(2,095)	-	(2,095)
Delinquent tax	2,511	2,352	1,086	1,266
Motor vehicle tax	10,052	10,625	10,367	258
Recreational vehicle tax	196	205	201	4
Commercial vehicle tax	286	268	295	(27)
16/20M truck tax	457	433	453	(20)
Transfers from other accounts	-	-	13,337	(13,337)
Sale of chemicals	51,448	59,529	60,000	(471)
Total receipts	<u>\$ 164,849</u>	<u>\$ 159,758</u>	<u>\$ 171,370</u>	<u>\$ (11,612)</u>
<u>Expenditures</u>				
Public Works:				
Personal services	\$ 87,132	\$ 81,392	\$ 96,472	\$ (15,080)
Commodities	77,670	78,486	94,800	(16,314)
Contractual	7,696	7,811	8,850	(1,039)
Capital Outlay	289	-	-	-
Operating transfers to Equipment Reserve	7,711	8,000	8,000	-
Total expenditures	<u>\$ 180,498</u>	<u>\$ 175,689</u>	<u>\$ 208,122</u>	<u>\$ 32,433</u>
Receipts Over (Under) Expenditures	\$ (15,649)	\$ (15,931)		
Unencumbered Cash, Beginning	71,824	56,175		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 56,175</u>	<u>\$ 40,244</u>		

Sumner County, Kansas**Special Purpose Fund****Ambulance****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2018*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ 378	\$ 113	\$ -	\$ 113
Local sales tax appropriation	354,016	493,108	342,871	150,237
Transfer from general fund	329,484	190,392	341,902	(151,510)
Total receipts	<u>\$ 683,878</u>	<u>\$ 683,613</u>	<u>\$ 684,773</u>	<u>\$ (1,160)</u>
<u>Expenditures</u>				
Health:				
Ambulance subsidy	\$ 683,500	\$ 683,500	\$ 685,000	\$ (1,500)
Reimbursement	-	-	-	-
Total expenditures	<u>\$ 683,500</u>	<u>\$ 683,500</u>	<u>\$ 685,000</u>	<u>\$ 1,500</u>
Receipts Over (Under) Expenditures	\$ 378	\$ 113		
Unencumbered Cash, Beginning	227	605		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 605</u>	<u>\$ 718</u>		

Sumner County, Kansas
Special Purpose Fund
Employee Benefits
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 3,817,826	\$ 3,276,988	\$ 3,160,915	\$ 116,073
Less Contingent at-risk reserve	(166,162)	(90,573)	-	(90,573)
Delinquent tax	69,181	73,895	42,167	31,728
Motor vehicle tax	277,818	385,444	378,745	6,699
Recreational vehicle tax	5,426	7,435	7,351	84
Commercial vehicle tax	7,853	9,780	10,791	(1,011)
16/20M truck tax	15,130	11,896	16,540	(4,644)
Reimbursement from Road & Bridge fund	130,786	130,786	130,786	-
Total receipts	<u>\$ 4,157,858</u>	<u>\$ 3,805,651</u>	<u>\$ 3,747,295</u>	<u>\$ 58,356</u>
<u>Expenditures</u>				
General Government:				
Social Security	\$ 554,288	\$ 557,210	\$ 599,228	\$ (42,018)
Unemployment	5,779	11,386	5,000	6,386
Retirement	521,834	569,370	672,000	(102,630)
Health insurance	2,330,301	2,967,716	2,427,464	540,252
Kansas police and fire retirement	217,755	230,375	241,000	(10,625)
Life insurance	5,310	5,277	5,000	277
Reimbursements	(26,602)	(17,300)	-	(17,300)
Other	7,046	7,895	7,000	895
Total expenditures	<u>\$ 3,615,711</u>	<u>\$ 4,331,929</u>	<u>\$ 3,956,692</u>	<u>\$ (375,237)</u>
Receipts Over (Under) Expenditures	\$ 542,147	\$ (526,278)		
Unencumbered Cash, Beginning	45,415	587,562		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 587,562</u>	<u>\$ 61,284</u>		

Sumner County, Kansas
Special Purpose Fund
County Extension Council
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 152,405	\$ 147,650	\$ 142,522	\$ 5,128
Less Contingent at-risk reserve	(6,630)	(3,989)	-	(3,989)
Delinquent tax	3,771	3,614	2,900	714
Motor vehicle tax	16,381	15,554	15,103	451
Recreational vehicle tax	320	299	293	6
Commercial vehicle tax	465	391	430	(39)
16/20M truck tax	780	705	660	45
Reimbursement from general fund	-	-	-	-
Total receipts	<u>\$ 167,492</u>	<u>\$ 164,224</u>	<u>\$ 161,908</u>	<u>\$ 2,316</u>
<u>Expenditures</u>				
General Government:				
Appropriation	<u>\$ 164,812</u>	<u>\$ 164,812</u>	<u>\$ 164,812</u>	<u>\$ -</u>
Total expenditures	<u>\$ 164,812</u>	<u>\$ 164,812</u>	<u>\$ 164,812</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 2,680	\$ (588)		
Unencumbered Cash, Beginning	3,177	5,857		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 5,857</u>	<u>\$ 5,269</u>		

Sumner County, Kansas
Special Purpose Fund
Mental Health
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ 184	\$ 54	\$ -	\$ 54
Local sales tax appropriation	411,758	262,092	414,895	(152,803)
Special alcohol appropriation	-	152,565	-	152,565
Total receipts	<u>\$ 411,942</u>	<u>\$ 414,711</u>	<u>\$ 414,895</u>	<u>\$ (184)</u>
<u>Expenditures</u>				
Health:				
Appropriation	\$ 415,000	\$ 415,000	\$ 295,000	\$ 120,000
Health insurance	-	-	120,000	(120,000)
Total expenditures	<u>\$ 415,000</u>	<u>\$ 415,000</u>	<u>\$ 415,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (3,058)	\$ (289)		
Unencumbered Cash, Beginning	3,347	289		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 289</u>	<u>\$ -</u>		

Exempt from budget law per A.G.O.77-9 and 78-258.

Sumner County, Kansas
Special Purpose Fund
Community College Tuition
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ 11	\$ 1	\$ 21	\$ (20)
<u>Expenditures</u>				
General Government:				
Transfer to general fund	\$ -	\$ -	\$ 21	\$ (21)
Total Expenditures	\$ -	\$ -	\$ 21	\$ (21)
Receipts Over (Under) Expenditures	\$ 11	\$ 1		
Unencumbered Cash, Beginning	37	48		
Prior Year Cancelled Encumbrances	-	-		
Equity transfer to general fund	-	-		
Unencumbered Cash, Ending	\$ 48	\$ 49		

Exempt from budget law per K.S.A. 71-301(a).

Sumner County, Kansas
Special Purpose Fund
Appraiser's Cost
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 421,686	\$ 407,350	\$ 392,686	\$ 14,664
Less Contingent at-risk reserve	(18,348)	(11,570)	-	(11,570)
Delinquent tax	9,220	9,235	6,274	2,961
Motor vehicle tax	41,528	42,927	41,825	1,102
Recreational vehicle tax	812	826	812	14
Commercial vehicle tax	1,186	1,081	1,192	(111)
16/20M truck tax	1,703	1,795	1,827	(32)
Copy fee	-	1,261	-	1,261
Other income	-	700	-	700
Reimbursement	795	-	-	-
Total receipts	<u>\$ 458,582</u>	<u>\$ 453,605</u>	<u>\$ 444,616</u>	<u>\$ 8,989</u>
<u>Expenditures</u>				
General Government:				
Personal services	\$ 325,431	\$ 343,447	\$ 343,630	\$ (183)
Commodities	28,857	33,678	29,300	4,378
Contractual	78,657	73,851	81,100	(7,249)
Operating transfer to Equipment Reserve	7,126	2,990	4,126	(1,136)
Total expenditures	<u>\$ 440,071</u>	<u>\$ 453,966</u>	<u>\$ 458,156</u>	<u>\$ 4,190</u>
Receipts Over (Under) Expenditures	\$ 18,511	\$ (361)		
Unencumbered Cash, Beginning	16,570	35,081		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 35,081</u>	<u>\$ 34,720</u>		

Sumner County, Kansas**Special Purpose Fund****Future's Unlimited****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2018*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes	\$ 101	\$ 31	\$ -	\$ 31
Local sales tax appropriation	182,755	183,600	183,538	62
Total receipts	<u>\$ 182,856</u>	<u>\$ 183,631</u>	<u>\$ 183,538</u>	<u>\$ 93</u>
<u>Expenditures</u>				
Health:				
Appropriation	<u>\$ 182,755</u>	<u>\$ 183,600</u>	<u>\$ 183,600</u>	<u>\$ -</u>
Total expenditures	<u>\$ 182,755</u>	<u>\$ 183,600</u>	<u>\$ 183,600</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 101	\$ 31		
Unencumbered Cash, Beginning	907	1,008		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 1,008</u>	<u>\$ 1,039</u>		

Sumner County, Kansas
Special Purpose Fund
Economic Development
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 <u>Actual</u>	2018 <u>Actual</u>
<u>Receipts</u>		
Taxes	\$ -	\$ -
<u>Expenditures</u>		
Economic Development:		
Miscellaneous	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	1	1
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 1</u>	<u>\$ 1</u>

Sumner County, Kansas
Special Purpose Fund
Service Program for Elderly
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 127,699	\$ 102,286	\$ 98,765	\$ 3,521
Less Contingent at-risk reserve	(5,556)	(2,614)	-	(2,614)
Delinquent tax	2,989	2,884	1,850	1,034
Motor vehicle tax	13,235	13,019	12,665	354
Recreational vehicle tax	259	250	246	4
Commercial vehicle tax	377	327	361	(34)
16/20M truck tax	598	571	553	18
Appropriation from general fund	-	-	-	-
Total receipts	<u>\$ 139,601</u>	<u>\$ 116,723</u>	<u>\$ 114,440</u>	<u>\$ 2,283</u>
<u>Expenditures</u>				
General Government:				
Appropriation	<u>\$ 136,937</u>	<u>\$ 116,237</u>	<u>\$ 116,237</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 2,664	\$ 486		
Unencumbered Cash, Beginning	1,796	4,460		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 4,460</u>	<u>\$ 4,946</u>		

Sumner County, Kansas
Special Purpose Fund
Tax Sale Foreclosure
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Other revenue:				
Tax sale fees	\$ 35,042	\$ 28,326	\$ 32,000	\$ (3,674)
<u>Expenditures</u>				
Commodities	\$ 3,276	\$ 1,054	\$ -	\$ 1,054
Contractual	38,630	34,253	50,000	(15,747)
Reimbursements	-	631	-	631
Total expenditures	<u>\$ 41,906</u>	<u>\$ 35,938</u>	<u>\$ 50,000</u>	<u>\$ 14,062</u>
Receipts Over (Under) Expenditures	\$ (6,864)	\$ (7,612)		
Unencumbered Cash, Beginning	60,571	53,707		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 53,707</u>	<u>\$ 46,095</u>		

Sumner County, Kansas
Special Purpose Fund
Tort Liability
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ 2	\$ -	\$ -	\$ -
<u>Expenditures</u>				
General Government:				
Contractual Services	\$ 14,279	\$ -	\$ 46,300	\$ (46,300)
Receipts Over (Under) Expenditures	\$ (14,277)	\$ -		
Unencumbered Cash, Beginning	98,798	84,521		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 84,521	\$ 84,521		

Exempt from budget law per K.S.A. 75-6110.

Sumner County, Kansas
Special Purpose Fund
Special Highway Improvement
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 <u>Actual</u>	2018 <u>Actual</u>
<u>Receipts</u>		
Intergovernmental:		
KDOT loan	\$ -	\$ -
Transfer from road & bridge	-	163,625
Total receipts	<u>\$ -</u>	<u>\$ 163,625</u>
<u>Expenditures</u>		
Capital Outlay:		
Miscellaneous	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ 163,625
Unencumbered Cash, Beginning	331	331
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 331</u>	<u>\$ 163,956</u>

Exempt from budget law per K.S.A. 68-590.

Sumner County, Kansas
Special Purpose Fund
Future's Unlimited Building
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ 13	\$ 4	\$ -	\$ 4
Local sales tax appropriation	24,123	25,000	24,992	8
Total receipts	<u>\$ 24,136</u>	<u>\$ 25,004</u>	<u>\$ 24,992</u>	<u>\$ 12</u>
<u>Expenditures</u>				
Health:				
Appropriation	<u>\$ 24,123</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 13	\$ 4		
Unencumbered Cash, Beginning	885	898		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 898</u>	<u>\$ 902</u>		

Sumner County, Kansas**Special Purpose Fund****Concealed Carry Fees****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2018*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Other revenue:				
Fees	\$ 1,820	\$ 1,368	\$ 3,000	\$ (1,632)
<u>Expenditures</u>				
Public Safety:				
Contractual	\$ -	\$ -	\$ 3,000	\$ (3,000)
Total expenditures	\$ -	\$ -	\$ 3,000	\$ 3,000
Receipts Over (Under) Expenditures	\$ 1,820	\$ 1,368		
Unencumbered Cash, Beginning	8,915	10,735		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 10,735	\$ 12,103		

Sumner County, Kansas
Special Purpose Fund
Special Parks and Recreation
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Liquor tax revenue	\$ -	\$ 395	\$ -	\$ 395
<u>Expenditures</u>				
Culture and Recreation:				
Miscellaneous	\$ -	\$ -	\$ 3,000	\$ (3,000)
Receipts Over (Under) Expenditures	\$ -	\$ 395		
Unencumbered Cash, Beginning	4,058	4,058		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 4,058	\$ 4,453		

Sumner County, Kansas
Special Purpose Fund
Special Alcohol Program
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Liquor tax revenue	\$ 107,129	\$ 111,398	\$ 98,000	\$ 13,398
<u>Expenditures</u>				
Health:				
Contractual	\$ 43,200	\$ 42,400	\$ 49,000	\$ (6,600)
Appropriation to DARE	-	6,600	-	6,600
Appropriation to Mental Health	-	262,092	246,181	15,911
Total Expenditures	\$ 43,200	\$ 311,092	\$ 295,181	\$ 15,911
Receipts Over (Under) Expenditures	\$ 63,929	\$ (199,694)		
Unencumbered Cash, Beginning	245,341	309,270		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 309,270	\$ 109,576		

Sumner County, Kansas
Special Purpose Fund
Local Environment Protection Grant
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 <u>Actual</u>	2018 <u>Actual</u>
<u>Receipts</u>		
Intergovernmental:		
State aid	\$ -	\$ -
<u>Expenditures</u>		
General Government:		
Personal services	\$ -	\$ -
Commodities	-	-
Contractual services	-	-
Capital outlay	-	-
Reimbursements	-	-
Total expenditures	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	6	6
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 6</u>	<u>\$ 6</u>

Exempt from budget law per K.S.A. 12-16,111.

Sumner County, Kansas
Special Purpose Fund
2010 911 Wireless
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 <u>Actual</u>	2018 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees	\$ -	\$ -
<u>Expenditures</u>		
General Government:		
Other	\$ -	\$ (65)
Total expenditures	\$ -	\$ (65)
Receipts Over (Under) Expenditures	\$ -	\$ 65
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 65</u>

Exempt from budget law per K.S.A. 12-16,111.

Sumner County, Kansas
Special Purpose Fund
Community Corrections
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Intergovernmental				
State aid	\$ 169,920	\$ 194,760	\$ 210,359	\$ (15,599)
Other revenue	-	2,287	-	2,287
Total receipts	<u>\$ 169,920</u>	<u>\$ 197,047</u>	<u>\$ 210,359</u>	<u>\$ (13,312)</u>
<u>Expenditures</u>				
General Government:				
Personal services	\$ 176,899	\$ 162,069	\$ 182,992	\$ (20,923)
Commodities	592	489	1,981	(1,492)
Contractual	13,147	15,203	25,386	(10,183)
Capital Outlay	-	1,489	-	1,489
Reimbursements	973	504	-	504
Total expenditures	<u>\$ 191,611</u>	<u>\$ 179,754</u>	<u>\$ 210,359</u>	<u>\$ (30,605)</u>
Receipts Over (Under) Expenditures	\$ (21,691)	\$ 17,293		
Unencumbered Cash, Beginning	39,117	17,426		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 17,426</u>	<u>\$ 34,719</u>		

Sumner County, Kansas**Special Purpose Fund****Work Release****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2018*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Other revenue:				
Collections	\$ 2,600	\$ 1,140	\$ 20,000	\$ (18,860)
	<u>\$ 2,600</u>	<u>\$ 1,140</u>	<u>\$ 20,000</u>	<u>\$ (18,860)</u>
<u>Expenditures</u>				
Public Safety:				
Program expenditures	\$ 2,048	\$ 2,224	\$ 20,000	\$ (17,776)
Reimbursements	-	-	-	-
Total expenditures	<u>\$ 2,048</u>	<u>\$ 2,224</u>	<u>\$ 20,000</u>	<u>\$ (17,776)</u>
Receipts Over (Under) Expenditures	\$ 552	\$ (1,084)		
Unencumbered Cash, Beginning	4,841	5,393		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 5,393</u>	<u>\$ 4,309</u>		

Sumner County, Kansas
Special Purpose Fund
Sanitary Landfill Capital Outlay
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 <u>Actual</u>	2018 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees	\$ -	\$ -
Total receipts	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>		
Public Works:		
Commodities	\$ -	\$ -
Capital outlay	-	-
Transfer to general fund	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	102,239	102,239
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 102,239</u>	<u>\$ 102,239</u>

Exempt from budget law per K.S.A. 19-120.

Sumner County, Kansas
Special Purpose Fund
Capital Improvement
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 21,600	\$ -	\$ -	\$ -
Less Contingent at-risk reserve	(938)	13	-	13
Less NR Refunds	(366)	-	-	-
Delinquent tax	728	345	-	345
Motor vehicle tax	2,601	2,213	2,127	86
Recreational vehicle tax	51	43	41	2
Commercial vehicle tax	77	55	61	(6)
16/20M truck tax	-	116	93	23
Other:				
Operating transfer from Equipment Reserve	-	-	-	-
Total receipts	<u>\$ 23,753</u>	<u>\$ 2,785</u>	<u>\$ 2,322</u>	<u>\$ 463</u>
<u>Expenditures</u>				
Capital Outlay:				
Capital outlay	\$ 53,126	\$ 18,600	\$ 63,871	\$ (45,271)
Transfer to Equipment Reserve	-	-	-	-
Total expenditures	<u>\$ 53,126</u>	<u>\$ 18,600</u>	<u>\$ 63,871</u>	<u>\$ (45,271)</u>
Receipts Over (Under) Expenditures	\$ (29,373)	\$ (15,815)		
Unencumbered Cash, Beginning	78,377	49,004		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 49,004</u>	<u>\$ 33,189</u>		

Not subject to budget law per K.S.A. 19-120.

Sumner County, Kansas
Special Purpose Fund
Sheriff Asset Forfeiture
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 <u>Actual</u>	2018 <u>Actual</u>
<u>Receipts</u>		
Drug tax	\$ -	\$ -
Forfeitures	-	-
Total receipts	<u>\$ -</u>	<u>\$ -</u>
 <u>Expenditures</u>		
Public Safety:		
Commodities	<u>\$ -</u>	<u>\$ -</u>
 Receipts Over (Under) Expenditures	\$ -	\$ -
 Unencumbered Cash, Beginning	8,756	8,756
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u>\$ 8,756</u>	<u>\$ 8,756</u>

Exempt from budget law per K.S.A. 60-4117.

Sumner County, Kansas
Special Purpose Fund
Federal Equitable Sharing
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 <u>Actual</u>	2018 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Dept of Justice receipts	\$ 19,502	\$ 158,366
Total revenue	<u>\$ 19,502</u>	<u>\$ 158,366</u>
 <u>Expenditures</u>		
General Government:		
Contractual	\$ 7,455	\$ 4,607
Total expenditures	<u>\$ 7,455</u>	<u>\$ 4,607</u>
 Receipts Over (Under) Expenditures	\$ 12,047	\$ 153,759
 Unencumbered Cash, Beginning	196,265	208,312
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>24</u>
 Unencumbered Cash, Ending	<u><u>\$ 208,312</u></u>	<u><u>\$ 362,095</u></u>

Sumner County, Kansas
Special Purpose Fund
2010 911 Wire Line Fund
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Other revenue:				
911 System fees	\$ 154,980	\$ 150,454	\$ 155,000	(4,546)
Reimbursements	100	-	-	\$ -
Total receipts	<u>\$ 155,080</u>	<u>\$ 150,454</u>	<u>\$ 155,000</u>	<u>\$ (4,546)</u>
<u>Expenditures</u>				
Public Safety:				
Contractual	\$ 142,922	\$ 128,544	\$ 141,000	\$ (12,456)
Capital outlay	34,660	-	14,000	(14,000)
Operating Transfer to Equipment Reserve	25,000	-	-	-
Total expenditures	<u>\$ 202,582</u>	<u>\$ 128,544</u>	<u>\$ 155,000</u>	<u>\$ (26,456)</u>
Receipts Over (Under) Expenditures	\$ (47,502)	\$ 21,910		
Unencumbered Cash, Beginning	232,739	185,237		
Prior Year Cancelled Encumbrances	-	14,601		
Unencumbered Cash, Ending	<u>\$ 185,237</u>	<u>\$ 221,748</u>		

Sumner County, Kansas
Special Purpose Fund
CDBG Grant
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 <u>Actual</u>	2018 <u>Actual</u>
<u>Receipts</u>		
Intergovernmental:		
State grant	\$ 16,413	\$ 16,050
 <u>Expenditures</u>		
Capital outlay:		
Passthrough to Sub-recipient	\$ 16,413	\$ 16,050
 Receipts Over (Under) Expenditures	\$ -	\$ -
 Unencumbered Cash, Beginning	-	-
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	\$ -	\$ -

Sumner County, Kansas
Special Purpose Fund
Sex Offender Fee
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Other revenue:				
Fees	\$ 7,325	\$ 7,440	\$ 4,000	\$ 3,440
<u>Expenditures</u>				
Public Safety:				
Commodities	\$ 1,750	\$ -	\$ 4,000	\$ (4,000)
	\$ 1,750	\$ -	\$ 4,000	\$ (4,000)
Receipts Over (Under) Expenditures	\$ 5,575	\$ 7,440		
Unencumbered Cash, Beginning	5,949	11,524		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 11,524	\$ 18,964		

Sumner County, Kansas
Special Purpose Fund
Inmate Phone System
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Other revenue:				
Collections	\$ 37,178	\$ 28,862	\$ 60,000	\$ (31,138)
<u>Expenditures</u>				
Public Safety:				
Communication equipment	\$ 28,309	\$ 29,131	\$ 60,000	\$ (30,869)
Reimbursements	-	-	-	-
Total expenditures	\$ 28,309	\$ 29,131	\$ 60,000	\$ (30,869)
Receipts Over (Under) Expenditures	\$ 8,869	\$ (269)		
Unencumbered Cash, Beginning	87,234	96,103		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 96,103	\$ 95,834		

Sumner County, Kansas
Special Purpose Fund
Equipment Reserve
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 <u>Actual</u>	2018 <u>Actual</u>
<u>Receipts</u>		
Other financing sources:		
Operating transfer from County Attorney	\$ 2,000	\$ 2,000
Operating transfer from Treasurer	10,000	-
Operating transfer from Planning & Zoning	7,000	7,000
Operating transfer from Sheriff	-	50,000
Operating transfer from Information Technology	60,000	100,000
Operating transfer from Appraiser	7,126	2,990
Operating transfer from Emergency Mgmt	4,000	7,500
Operating transfer from Election	60,000	63,200
Operating transfer from Public Health	39,200	37,000
Operating transfer from Noxious Weed	7,711	8,000
Operating transfer from Health	-	6,000
Operating transfer from County Clerk	1,000	1,000
Operating transfer from 911 Emergency Phone Sys	25,000	-
Operating transfer from GIS	8,000	8,000
Other income	1,600	-
Total receipts	<u>\$ 232,637</u>	<u>\$ 292,690</u>
<u>Expenditures</u>		
Capital Outlay:		
Capital outlay	\$ 120,939	\$ 187,237
Operating transfers out:		
Transfer to General Fund	182,385	402,098
Transfer to Capital Improvement Fund	-	-
Total expenditures	<u>\$ 303,324</u>	<u>\$ 589,335</u>
Receipts Over (Under) Expenditures	\$ (70,687)	\$ (296,645)
Unencumbered Cash, Beginning	1,655,293	1,584,606
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 1,584,606</u>	<u>\$ 1,287,961</u>

Not subject to budget law per K.S.A. 19-119.

Sumner County, Kansas
Special Purpose Fund
County Cemetery
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Fees collected and sales	\$ 16,239	\$ 12,534	\$ 12,000	\$ 534
<u>Expenditures</u>				
General Government:				
Contractual services	\$ 15,906	\$ 13,100	\$ 27,000	\$ (13,900)
Capital outlay	530	1,972	25,000	(23,028)
Total expenditures	\$ 16,436	\$ 15,072	\$ 52,000	\$ 36,928
Receipts Over (Under) Expenditures	\$ (197)	\$ (2,538)		
Unencumbered Cash, Beginning	132,025	131,828		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 131,828	\$ 129,290		

Sumner County, Kansas
Special Purpose Fund
DARE Program
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 <u>Actual</u>	2018 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Appropriation from Special Alcohol	\$ -	\$ 6,600
<u>Expenditures</u>		
Public Safety:		
Program expenditures	\$ 3,000	\$ 2,400
Receipts Over (Under) Expenditures	\$ (3,000)	\$ 4,200
Unencumbered Cash, Beginning	4,216	1,216
Prior Year Cancelled Encumbrances	_____ -	_____ -
Unencumbered Cash, Ending	<u>\$ 1,216</u>	<u>\$ 5,416</u>

Sumner County, Kansas**Special Purpose Fund****Juvenile Justice****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2018*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Intergovernmental				
Grant	\$ 185,386	\$ 180,075	\$ 201,768	\$ (21,693)
Other income	-	24	-	24
Total receipts	<u>\$ 185,386</u>	<u>\$ 180,099</u>	<u>\$ 201,768</u>	<u>\$ (21,669)</u>
<u>Expenditures</u>				
General Government:				
Personal services	\$ 162,369	\$ 160,121	\$ 160,185	\$ (64)
Commodities	1,232	1,139	2,440	(1,301)
Contractual	19,957	14,502	39,143	(24,641)
Capital outlay	-	1,488	-	1,488
Reimbursements	1,289	(405)	-	(405)
Total expenditures	<u>\$ 184,847</u>	<u>\$ 176,845</u>	<u>\$ 201,768</u>	<u>\$ (24,923)</u>
Receipts Over (Under) Expenditures	\$ 539	\$ 3,254		
Unencumbered Cash, Beginning	19,951	20,490		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 20,490</u>	<u>\$ 23,744</u>		

Sumner County, Kansas
Special Purpose Fund
EMA/Cert
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 <u>Actual</u>	2018 <u>Actual</u>
<u>Receipts</u>		
Intergovernmental:		
Federal program	\$ -	\$ -
State program	-	-
Miscellaneous revenue	-	-
Total receipts	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>		
General Government:		
Grant expenditures	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	334	334
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 334</u>	<u>\$ 334</u>

Sumner County, Kansas
Special Purpose Fund
County Attorney - Asset Forfeiture
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 <u>Actual</u>	2018 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Administration fee	\$ -	\$ 10
<u>Expenditures</u>		
General Government		
Capital outlay	\$ -	\$ -
Reimbursements	-	-
Total expenditures	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ 10
Unencumbered Cash, Beginning	4,076	4,076
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 4,076</u>	<u>\$ 4,086</u>

Exempt from budget law per K.S.A. 60-4117.

Sumner County, Kansas
Special Purpose Fund
War Memorial
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 <u>Actual</u>	2018 <u>Actual</u>
<u>Receipts</u>		
Miscellaneous	\$ -	\$ -
<u>Expenditures</u>		
Culture and Recreation:		
Miscellaneous	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	300	300
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ 300</u></u>	<u><u>\$ 300</u></u>

Sumner County, Kansas
Special Purpose Fund
Local Emergency Planning
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 <u>Actual</u>	2018 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees	\$ -	\$ -
<u>Expenditures</u>		
Public Safety:		
Miscellaneous	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	8	8
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 8</u>	<u>\$ 8</u>

Sumner County, Kansas
Special Purpose Fund
Neighborhood Revitalization
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 <u>Actual</u>	2018 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Property tax withheld from taxing districts	\$ 533,295	\$ 574,506
Fees collected	45,722	53,529
Other Income	-	2,239
Total receipts	<u>\$ 579,017</u>	<u>\$ 630,274</u>
<u>Expenditures</u>		
General Government:		
Taxes refunded	\$ 533,295	\$ 574,506
Administrative expenses	1,479	2,286
Appropriation to other funds	44,243	53,482
Total expenditures	<u>\$ 579,017</u>	<u>\$ 630,274</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>
<i>Exempt from budget law per K.S.A. 12-17,118</i>	-	

Sumner County, Kansas
Special Purpose Fund
Special Emergency Response Team
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 <u>Actual</u>	2018 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees collected	\$ 17,753	\$ 15,727
<u>Expenditures</u>		
General Government:		
Miscellaneous	\$ 10,113	\$ 35,624
Receipts Over (Under) Expenditures	\$ 7,640	\$ (19,897)
Unencumbered Cash, Beginning	14,596	22,236
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 22,236</u>	<u>\$ 2,339</u>

Sumner County, Kansas
Special Purpose Fund
Donations for Drug Dog
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 <u>Actual</u>	2018 <u>Actual</u>
<u>Receipts</u>		
Donations	\$ -	\$ -
<u>Expenditures</u>		
Public Safety:		
Commodities	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	1	1
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>

Sumner County, Kansas
Special Purpose Fund
Register of Deeds Technology
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 <u>Actual</u>	2018 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Collections	\$ 31,980	\$ 27,998
<u>Expenditures</u>		
Capital Outlay:		
Capital outlay	\$ 4,886	\$ 33,332
Receipts Over (Under) Expenditures	\$ 27,094	\$ (5,334)
Unencumbered Cash, Beginning	140,164	167,258
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 167,258</u>	<u>\$ 161,924</u>

Exempt from budget law per K.S.A. 28-115a

Sumner County, Kansas
Special Purpose Fund
Sales Tax Revenue-Health Care
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes:				
Local sales tax	\$ 1,292,204	\$ 1,401,137	\$ 1,295,000	\$ 106,137
Total receipts	<u>\$ 1,292,204</u>	<u>\$ 1,401,137</u>	<u>\$ 1,295,000</u>	<u>\$ 106,137</u>
<u>Expenditures</u>				
Local sales tax appropriation to Ambulance	\$ 354,016	\$ 683,500	\$ 690,727	\$ (7,227)
Local sales tax appropriation to Health	332,455	328,704	328,704	-
Local sales tax appropriation to Mental Health	411,758	152,565	208,714	(56,149)
Local sales tax appropriation to Futures Unlimited	182,755	183,600	183,538	62
Local sales tax appropriation to Futures Unl. Bldg	24,123	25,000	24,992	8
Local sales tax appropriation to Sumner Reg Med Ctr	-	-	-	-
Total expenditures	<u>\$ 1,305,107</u>	<u>\$ 1,373,369</u>	<u>\$ 1,436,675</u>	<u>\$ (63,306)</u>
Receipts Over (Under) Expenditures	\$ (12,903)	\$ 27,768		
Unencumbered Cash, Beginning	12,903	-		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 27,768</u>		

Sumner County, Kansas
Special Purpose Fund
Clerk Technology fund
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 <u>Actual</u>	2018 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees collected	\$ 7,995	\$ 7,000
 <u>Expenditures</u>		
	\$ -	\$ 1,113
 Receipts Over (Under) Expenditures	\$ 7,995	\$ 5,887
 Unencumbered Cash, Beginning	15,373	23,368
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 23,368</u>	<u>\$ 29,255</u>

Exempt from budget law per K.S.A. 28-115a

Sumner County, Kansas
Special Purpose Fund
Treasurer Technology
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 <u>Actual</u>	2018 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees collected	\$ 7,995	\$ 7,000
 <u>Expenditures</u>		
	\$ -	\$ -
 Receipts Over (Under) Expenditures	\$ 7,995	\$ 7,000
 Unencumbered Cash, Beginning	15,374	23,369
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 23,369</u>	<u>\$ 30,369</u>

Exempt from budget law per K.S.A. 28-115a

Sumner County, Kansas
Special Purpose Fund
Sales Tax - Cowley College
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 <u>Actual</u>	2018 <u>Actual</u>
<u>Receipts</u>		
Sales tax from state	\$ 744,513	\$ 1,401,137
<u>Expenditures</u>		
Appropriations to Cowley College	\$ 744,513	\$ 1,287,302
Receipts Over (Under) Expenditures	\$ -	\$ 113,835
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 113,835</u>

Sumner County, Kansas
Special Purpose Fund
Juvenile Reinvestment
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 <u>Actual</u>	2018 <u>Actual</u>
<u>Receipts</u>		
Juvenile justice authority	\$ -	\$ 70,597
<u>Expenditures</u>		
Contractual		\$ 66,589
Commodities	\$ -	4,008
Total expenditures	<u>\$ -</u>	<u>\$ 70,597</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Sumner County, Kansas**Special Purpose Fund****Bio-Terrorism****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2018*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		
	2017			Variance
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<u>Receipts</u>				
Intergovernmental:				
Federal grant	\$ 28,129	\$ 24,536	\$ 23,500	\$ 1,036
<u>Expenditures</u>				
Public Safety:				
Personal services	\$ 13,026	\$ 26,824	\$ 45,637	\$ (18,813)
Commodities	878	3,519	312	3,207
Contractual	3,169	1,050	500	550
Capital outlay	741	5,547	-	5,547
Total expenditures	\$ 17,814	\$ 36,940	\$ 46,449	\$ (9,509)
Receipts Over (Under) Expenditures	\$ 10,315	\$ (12,404)		
Unencumbered Cash, Beginning	28,426	38,741		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 38,741	\$ 26,337		

Sumner County, Kansas
Special Purpose Fund
Pan Flu Grant
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Intergovernmental:				
Grant	\$ -	\$ 2,536	\$ 5,000	\$ (2,464)
<u>Expenditures</u>				
Health	\$ -	\$ 2,536	\$ 5,000	\$ (2,464)
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	9,958	9,958		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 9,958	\$ 9,958		

Exempt from budget per K.S.A. 12-1663

Sumner County, Kansas**Special Purpose Fund****Cities Readiness Grant****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2018*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Intergovernmental:				
Grants	\$ 43,642	\$ 8,823	\$ 5,000	\$ 3,823
Reimbursements	-	-	-	-
Total receipts	<u>\$ 43,642</u>	<u>\$ 8,823</u>	<u>\$ 5,000</u>	<u>\$ 3,823</u>
<u>Expenditures</u>				
Health:				
Commodities	\$ 4,950	\$ 162	\$ -	\$ 162
Contractual	4,999	4,520	2,000	2,520
Capital outlay	<u>31,481</u>	<u>4,938</u>	<u>3,000</u>	<u>1,938</u>
Total expenditures	<u>\$ 41,430</u>	<u>\$ 9,620</u>	<u>\$ 5,000</u>	<u>\$ 4,620</u>
Receipts Over (Under) Expenditures	\$ 2,212	\$ (797)		
Unencumbered Cash, Beginning	3,069	5,281		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 5,281</u>	<u>\$ 4,484</u>		

Expenditures of grant funds are an exception to the budget law.

Sumner County, Kansas
Special Purpose Fund
CRI Regional Grant
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Intergovernmental:				
Grant	\$ 161,577	\$ 127,613	\$ 140,000	\$ (12,387)
	<u>\$ 161,577</u>	<u>\$ 127,613</u>	<u>\$ 140,000</u>	<u>\$ (12,387)</u>
<u>Expenditures</u>				
Health:				
Personal services	\$ 10,845	\$ -	\$ -	\$ -
Commodities	44	5	500	(495)
Contractual	111,288	127,812	139,500	(11,688)
Capital outlay	-	-	-	-
Total expenditures	<u>\$ 122,177</u>	<u>\$ 127,817</u>	<u>\$ 140,000</u>	<u>\$ (12,183)</u>
Receipts Over (Under) Expenditures	\$ 39,400	\$ (204)		
Unencumbered Cash, Beginning	907	40,307		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 40,307</u>	<u>\$ 40,103</u>		

Exempt from budget law per K.S.A. 12-16,111.

Sumner County, Kansas
Special Purpose Fund
SCMR Regional PHEP Grant
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Intergovernmental:				
Grant	\$ 40,467	\$ 30,857	\$ 35,086	\$ (4,229)
Total receipts	<u>\$ 40,467</u>	<u>\$ 30,857</u>	<u>\$ 35,086</u>	<u>\$ (4,229)</u>
<u>Expenditures</u>				
Health:				
Contractual	\$ 33,988	\$ 29,458	\$ 35,086	\$ (5,628)
Commodities	518	3,674	-	3,674
Total expenditures	<u>\$ 34,506</u>	<u>\$ 33,132</u>	<u>\$ 35,086</u>	<u>\$ 1,954</u>
Receipts Over (Under) Expenditures	\$ 5,961	\$ (2,275)		
Unencumbered Cash, Beginning	5,749	11,710		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 11,710</u>	<u>\$ 9,435</u>		

Exempt from budget law per K.S.A. 12-16,111.

Sumner County, Kansas
Special Purpose Fund
Auto License Fee
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 <u>Actual</u>	2018 <u>Actual</u>
<u>Receipts</u>		
Taxes	\$ -	\$ -
Fees	203,593	211,957
Miscellaneous	-	-
Reimbursement	-	-
Total receipts	<u>\$ 203,593</u>	<u>\$ 211,957</u>
<u>Expenditures</u>		
General Government		
Personal services	\$ 157,125	\$ 147,379
Commodities	5,419	783
Contractual services	7,355	5,748
Capital outlay	-	-
Other	-	7,405
Operating transfer to general fund	<u>8,993</u>	<u>33,693</u>
Total expenditures	<u>\$ 178,892</u>	<u>\$ 195,008</u>
 Receipts Over (Under) Expenditures	 \$ 24,701	 \$ 16,949
 Unencumbered Cash, Beginning	 8,992	 33,693
 Prior Year Cancelled Encumbrances	 <u>-</u>	 <u>-</u>
 Unencumbered Cash, Ending	 <u>\$ 33,693</u>	 <u>\$ 50,642</u>

Not subject to budget law per K.S.A. 8-145

Sumner County, Kansas
Special Purpose Fund
Contingent At-Risk Reserve
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 <u>Actual</u>	2018 <u>Actual</u>
<u>Receipts</u>		
Reservation of ad-valorem tax from General	\$ 126,797	\$ 135,393
Reservation of ad-valorem tax from Road & Bridge	116,560	126,383
Reservation of ad-valorem tax from Special Bridge	1,543	1,288
Reservation of ad-valorem tax from 4-H Club	125	107
Reservation of ad-valorem tax from Fair Assoc	136	271
Reservation of ad-valorem tax from Fair	177	300
Reservation of ad-valorem tax from Conservation	1,001	891
Reservation of ad-valorem tax from Election	9,997	8,205
Reservation of ad-valorem tax from Noxious Weed	4,545	3,517
Reservation of ad-valorem tax from Employee Benefit	166,162	129,774
Reservation of ad-valorem tax from Extension Council	6,630	5,851
Reservation of ad-valorem tax from Appraisers Cost	18,348	16,120
Reservation of ad-valorem tax from Service for Elderly	5,556	4,059
Reservation of ad-valorem tax from Bond & Interest	51,134	38,508
Reservation of ad-valorem tax from Capital Improvements	938	-
Total receipts	<u>\$ 509,649</u>	<u>\$ 470,667</u>
<u>Expenditures</u>		
Restoration of previously reserved funds		
to original funds - 2012 tax refund	\$ -	\$ 111,876
Reimburse ad valorem tax account for		
unapportioned tax funds - 2013 tax refund	-	780,983
Total expenditures	<u>\$ -</u>	<u>\$ 892,859</u>
Receipts Over (Under) Expenditures	\$ 509,649	\$ (422,192)
Unencumbered Cash, Beginning	<u>1,704,045</u>	<u>2,213,694</u>
Unencumbered Cash, Ending	<u>\$ 2,213,694</u>	<u>\$ 1,791,502</u>

Sumner County, Kansas**Bond and Interest Fund****Bond and Interest****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2018*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 1,174,930	\$ 979,656	\$ 937,939	\$ 41,717
Less Contingent at-risk reserve	(51,134)	(34,097)	-	(34,097)
Delinquent tax	23,379	26,187	6,849	19,338
Motor vehicle tax	139,177	120,364	116,546	3,818
Recreational vehicle tax	2,719	2,313	2,262	51
Commercial vehicle tax	3,946	3,013	3,321	(308)
16/20M truck tax	7,042	5,976	5,090	886
Interest income	3,048	6,552	-	6,552
Total receipts	<u>\$ 1,303,107</u>	<u>\$ 1,109,964</u>	<u>\$ 1,072,007</u>	<u>\$ 37,957</u>
<u>Expenditures</u>				
Debt Service				
Principal	\$ 884,127	\$ 725,000	\$ 725,000	\$ -
Interest	372,964	352,350	352,350	-
Other	473	-	74,408	(74,408)
Total expenditures	<u>\$ 1,257,564</u>	<u>\$ 1,077,350</u>	<u>\$ 1,151,758</u>	<u>\$ 74,408</u>
Receipts Over (Under) Expenditures	\$ 45,543	\$ 32,614		
Unencumbered Cash, Beginning	71,326	116,869		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 116,869</u>	<u>\$ 149,483</u>		

Sumner County, Kansas**Bond and Interest Fund****Slate Valley Sewer****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2018*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Other revenue:				
Collections	\$ 15,965	\$ 16,756	\$ 16,000	\$ 756
Total receipts	<u>\$ 15,965</u>	<u>\$ 16,756</u>	<u>\$ 16,000</u>	<u>\$ 756</u>
<u>Expenditures</u>				
Debt Service:				
Bond principal	\$ 10,247	\$ 10,527	\$ 10,527	\$ -
Bond interest	2,897	2,376	2,617	(241)
Other costs	624	824	8,856	(8,032)
Total expenditures	<u>\$ 13,768</u>	<u>\$ 13,727</u>	<u>\$ 22,000</u>	<u>\$ (8,273)</u>
Receipts Over (Under) Expenditures	\$ 2,197	\$ 3,029		
Unencumbered Cash, Beginning	19,412	21,609		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 21,609</u>	<u>\$ 24,638</u>		

Sumner County, Kansas**Bond and Interest****Greenfield Improvement District Bond & Interest****Schedule of Receipts & Expenditures - Actual****Regulatory Basis***For the Year Ended December 31, 2018*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Special assessments	\$ 12,950	\$ 12,466	\$ 12,500	\$ (34)
Interest	8	17	-	17
Reimbursement from Capital Project	898	-	-	-
Total receipts	<u>\$ 13,856</u>	<u>\$ 12,483</u>	<u>\$ 12,500</u>	<u>\$ (17)</u>
<u>Expenditures</u>				
Debt Service				
Payment on temporary note	\$ -		\$ -	\$ -
Principal - GO Bonds	8,000	8,000	8,000	-
Interest - GO Bonds	<u>4,518</u>	<u>4,258</u>	<u>4,258</u>	-
Total expenditures	<u>\$ 12,518</u>	<u>\$ 12,258</u>	<u>\$ 12,258</u>	<u>\$ -</u>
		-		
Receipts Over (Under) Expenditures	\$ 1,338	\$ 225		
Unencumbered Cash, Beginning	(431)	907		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 907</u>	<u>\$ 1,132</u>		

Sumner County, Kansas
Capital Project Fund
Road Bond Series 2014-1
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 <u>Actual</u>	2018 <u>Actual</u>
<u>Receipts</u>		
Bond proceeds	\$ -	\$ -
Bond premium	-	-
Total receipts	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>		
Contractual	\$ -	
Capital outlay		
Oliver Road	-	-
Cost of issuance	-	75
Total expenditures	<u>\$ -</u>	<u>\$ 75</u>
		-
Receipts Over (Under) Expenditures	\$ -	\$ (75)
Unencumbered Cash, Beginning	541,094	541,094
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 541,094</u>	<u>\$ 541,019</u>

Sumner County, Kansas**Business Fund****Self-Insured Medical Plan****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2018*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Payment from County to third party administrator	\$ 2,216,826	\$ 2,311,534	\$ 2,640,000	\$ (328,466)
Additional assessments	116,606	700,000	-	700,000
Reinsurance reimbursement	96,949	164,558	-	164,558
Total receipts	<u>\$ 2,430,381</u>	<u>\$ 3,176,092</u>	<u>\$ 2,640,000</u>	<u>\$ 536,092</u>
<u>Expenditures</u>				
Fixed costs:				
Administration fee	\$ 3,385	\$ 3,122	\$ -	\$ 3,122
Med D fee	-	229	-	229
Claims fee	95,761	98,445	-	98,445
PPO/UR fee	24,985	26,193	-	26,193
Vision fee	32,120	31,675	-	31,675
Specific premium	445,770	453,352	-	453,352
Aggregate premium	12,758	13,311	-	13,311
Claims paid	<u>2,026,120</u>	<u>2,494,048</u>	<u>2,640,000</u>	<u>(145,952)</u>
Total expenditures	<u>\$ 2,640,899</u>	<u>\$ 3,120,375</u>	<u>\$ 2,640,000</u>	<u>\$ 480,375</u>
Adjustment for qualifying budget credit	-	-	536,092	536,092
Total expenditures, adjusted	<u>\$ 2,640,899</u>	<u>\$ 3,120,375</u>	<u>\$ 3,176,092</u>	<u>\$ 1,016,467</u>
		-		
Receipts Over (Under) Expenditures	\$ (210,518)	\$ 55,717		
Unencumbered Cash, Beginning	289,465	78,947		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 78,947</u>	<u>\$ 134,664</u>		

Sumner County, Kansas
Trust Fund
Prosecuting Attorney Trainee Fund
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		2018		Variance
	2017			Over
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Receipts</u>				
Fees	\$ 9,157	\$ 8,008	\$ 6,000	\$ 2,008
<u>Expenditures</u>				
Commodities	\$ 85	\$ -	\$ -	\$ -
Contractual	5,625	11,706	15,000	(3,294)
Total expenditures	<u>\$ 5,710</u>	<u>\$ 11,706</u>	<u>\$ 15,000</u>	<u>\$ (3,294)</u>
Receipts Over (Under) Expenditures	\$ 3,447	\$ (3,698)		
Unencumbered Cash, Beginning	54,554	58,001		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 58,001</u>	<u>\$ 54,303</u>		

Sumner County, Kansas
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2018

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
County Clerk				
Fish and Game Licenses	\$ 5,114	\$ 1,519	\$ 1,471	\$ 5,162
County Treasurer:				
Motor vehicle fees and sales tax collections				
Division of vehicles	\$ 4,472	\$ 1,878,540	\$ 1,878,408	\$ 4,604
Sales tax collection	48,212	999,847	913,736	134,323
	<u>\$ 52,684</u>	<u>\$ 2,878,387</u>	<u>\$ 2,792,144</u>	<u>\$ 138,927</u>
Division of Vehicles Drivers License and SRS	\$ 1,255	\$ 93,978	\$ 93,519	\$ 1,714
Unclaimed monies	\$ -	\$ -	\$ -	\$ -
Tax Collections				
Special City County Highway	\$ -	\$ 946,109	\$ 946,109	\$ -
Mineral tax	-	37,758	37,758	-
Recreational vehicle tax	1,451	62,108	62,182	1,377
Cash long (short)	119	41,907	31,678	10,348
Motor vehicle tax	108,053	3,364,814	3,377,516	95,351
Real estate redemption	273,064	717,492	759,292	231,264
Delinquent personal prop tax: Court	6,843	115,350	108,375	13,818
Current tax	24,068,022	41,150,829	42,950,140	22,268,711
Taxes in suspension	42,399	127,546	115,405	54,540
Taxes in escrow	12,295	29,003	28,146	13,152
Commercial vehicle tax	172	83,699	83,871	-
In lieu of tax - wind farm	-	386,334	386,334	-
Undistributed funds	117,855	-	-	117,855
	<u>\$ 24,630,273</u>	<u>\$ 47,062,949</u>	<u>\$ 48,886,806</u>	<u>\$ 22,806,416</u>
Taxing District Accounts				
State Educational Building	\$ (36)	\$ 277,093	\$ 277,057	\$ -
State Institutional Building	(18)	138,546	138,528	-
Peck Improvement District	25,546	63,709	59,821	29,434
Suppesville Sewer District	1,202	3,452	2,984	1,670
Townships	(641)	3,695,941	3,701,012	(5,712)
Cemeteries	1,768	241,376	241,354	1,790
Misc districts	(201)	1,157,112	1,156,884	27
Cities	(213)	9,133,434	9,133,221	-
School districts	(1,562)	16,012,717	16,011,155	-
	<u>\$ 25,845</u>	<u>\$ 30,723,380</u>	<u>\$ 30,722,016</u>	<u>\$ 27,209</u>
Total County Treasurer Agency Funds	<u>\$ 24,710,057</u>	<u>\$ 80,758,694</u>	<u>\$ 82,494,485</u>	<u>\$ 22,974,266</u>
District Court	\$ 465,709	\$ 2,565,558	\$ 2,804,723	\$ 226,544
Law Library	105,606	38,891	33,493	111,004
Sheriff's Inmate & Commissary	21,341	434,229	433,448	22,122
Total Agency Funds	<u>\$ 25,307,827</u>	<u>\$ 83,798,891</u>	<u>\$ 85,767,620</u>	<u>\$ 23,339,098</u>